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**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

Joint Application of SAN DIEGO GAS &
ELECTRIC COMPANY (U 902 G),
SOUTHERN CALIFORNIA GAS
COMPANY (U 904 G) and PACIFIC GAS
AND ELECTRIC COMPANY (U 39 G) to
Reallocate the Costs of Natural Gas Public
Purpose Programs and Other Mandated Social
Programs Among Customer Classes.

A0712006

Application No. 07-12-____

APPLICATION

JOHNNY J. PONG
AIMEE M. SMITH

555 West Fifth Street, GT14E7
Los Angeles CA 90013-1034
Telephone: (213) 244-2990
Facsimile: (213) 629-9620
Email: jpong@sempra.com

Attorneys for
SAN DIEGO GAS & ELECTRIC COMPANY
SOUTHERN CALIFORNIA GAS COMPANY

ROBERT B. MCLENNAN
CHONDA S. NWAMU

Law Department
PACIFIC GAS AND ELECTRIC COMPANY
Post Office Box 7442
San Francisco, CA 94120
Telephone: (415) 973-2069
Facsimile: (415) 973-0516
Email: rbm4@pge.com

Attorneys for
PACIFIC GAS AND ELECTRIC COMPANY

Dated: December 11, 2007

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

Joint Application of SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G), SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) and PACIFIC GAS AND ELECTRIC COMPANY (U 39 G) to Reallocate the Costs of Natural Gas Public Purpose Programs and Other Mandated Social Programs Among Customer Classes.

Application No. 07-12-____

APPLICATION

Pursuant to Public Utilities Code Section 454 and the Commission's Rules of Practice and Procedure, San Diego Gas & Electric Company (SDG&E), Southern California Gas Company (SoCalGas) and Pacific Gas and Electric Company (PG&E) (jointly, "the Gas Utilities") jointly submit this application requesting authority to change the methodology by which natural gas customers of the Gas Utilities are charged for the costs of Public Purpose Programs and other social programs required by the Legislature or this Commission. Specifically, the Gas Utilities request that, beginning January 1, 2009, they be authorized to allocate the costs of Public Purpose Programs and other social programs to their customers on an Equal Percent of Base Revenues methodology.

I. INTRODUCTION

Over the past several years, the Legislature and this Commission have implemented many social programs to be paid by utility customers, including energy efficiency, low-income energy efficiency and public interest research and development programs (Public Utilities Code §§ 890-900); the California Alternate Rates for Energy (CARE) program to provide rate discounts for low income energy utility customers (Public Utilities Code § 739.1); the Self

Generation Incentive program (Public Utilities Code § 379.6, with gas utility customers ordered to pay for part of the program costs in Decision 01-03-073, Findings of Fact 3 and 4); and possibly a solar thermal hot water heating program, currently pending in the Legislature (Assembly Bill 1470), if it is enacted into law.

Over the past several years, the Commission has authorized different cost allocation methods for the Public Purpose and social programs of the Gas Utilities, including:

- Equal cents per therm for the CARE program and the State Board of Equalization's administrative costs for all the Gas Utilities;
- Direct Benefits¹ for the Energy Efficiency programs;
- Direct Benefits for PG&E's Low Income Energy Efficiency program;
- Equal cents per therm for PG&E and SoCalGas' Self Generation Incentive programs and PG&E's Research and Development program; and
- Equal percent of margin contribution for SoCalGas and SDG&E's Research and Development programs and SDG&E's Self Generation Incentive program.

At the time the cost allocation methods for the gas Public Purpose and social programs were originally adopted, no one anticipated the dramatic growth in the cost of the programs. Therefore, now is a good time to revisit the issue.

II. THE GAS UTILITIES PROPOSAL

The Gas Utilities propose a single, unified cost allocation method for recovering the gas costs of all Public Purpose and other social programs for the three major gas utilities. The proposed method is equal percent of base revenues, which is a cost allocation methodology that

¹ The Direct Benefits allocation method assigns costs to customer classes in proportion to that classes' receipt of program dollars.

assigns costs to individual customer classes based on the same percentage of base transportation revenue allocated to each customer class. Base revenue is defined as basic gas service, including:

Base Revenue =	Customer Costs (Including service lines & meters)
+	Distribution Costs (Including medium and high pressure system)
+	Transmission Costs

For the reasons set forth in the testimony being served concurrently with this application, the Gas Utilities believe that this change will result in a more fair, simple, and uniform allocation of gas Public Purpose and social program costs. This change will support the California economy, the competitiveness of California businesses, the competitiveness of the Gas Utilities in serving medium and large business customers, and provide a more equitable foundation for social program cost allocation appropriate for ever-growing costs. To ease the transition to the new cost allocation, the Gas Utilities propose to phase in the change over three years, with the resulting percentage changes in allocations and rates for the different customer classes:

SOCALGAS, SDG&E AND PG&E
PRESENT AND PROPOSED STATE-MANDATED SOCIAL PROGRAM COST ALLOCATION TO
CUSTOMER CLASSES
(\$ MILLIONS)

Line No.	Class	Present		Year 1		Year 2		Year 3	
		Costs	%	Costs	%	Costs	%	Costs	%
1	<u>SoCalGas</u>								
2	Residential	\$120.2	50.8%	\$141.9	60.0%	\$163.6	69.2%	\$185.4	78.4%
3	Commercial	60.1	25.4%	52.6	22.2%	45.1	19.1%	37.5	15.9%
4	Industrial	44.9	19.0%	34.2	14.5%	23.5	9.9%	12.8	5.4%
5	Electric Generation & Wholesale	11.3	4.8%	7.8	3.3%	4.3	1.8%	0.8	0.3%
6	Total	\$236.5	100%	\$236.5	100%	\$236.5	100%	\$236.5	100%
7	<u>SDG&E</u>								
8	Residential	\$17.0	57.1%	\$19.6	66.0%	\$22.2	74.9%	\$24.9	83.8%
9	Commercial	9.7	32.7%	7.7	26.1%	5.8	19.4%	3.8	12.8%
10	Industrial	2.2	7.3%	1.7	5.8%	1.3	4.4%	0.9	2.9%
11	Electric Generation	0.8	2.9%	0.7	2.1%	0.4	1.3%	0.1	0.5%
12	Total	\$29.7	100%	\$29.7	100%	\$29.7	100%	\$29.7	100%
13	<u>PG&E</u>								
14	Residential	\$101.8	53.9%	\$110.8	58.7%	\$119.9	63.5%	\$129.0	68.3%
15	Commercial	38.1	20.2%	39.3	20.8%	40.4	21.4%	41.6	22.1%
16	Industrial	46.8	24.8%	37.1	19.7%	27.4	14.5%	17.6	9.3%
17	Electric Generation	2.1	1.1%	1.6	0.8%	1.1	0.6%	0.5	0.3%
18	Total	\$188.8	100%	\$188.8	100%	\$188.8	100%	\$188.8	100%

**SOUTHERN CALIFORNIA GAS COMPANY
SAN DIEGO GAS AND ELECTRIC COMPANY
PRESENT AND PROPOSED CLASS AVERAGE RATES (INCLUDING PPS)
(\$/THERM)**

Line No.		Present	Year 1		Year 2		Year 3	
		Rate	Rate	% Change	Rate	% Change	Rate	% Change
1	<u>SoCalGas</u>							
2	Core Residential	\$1.058	\$1.067	0.8%	\$1.076	0.8%	\$1.084	0.8%
3	Core Commercial	\$0.900	\$0.895	-0.6%	\$0.889	-0.6%	\$0.884	-0.6%
4	Noncore C&I	\$0.089	\$0.082	-7.9%	\$0.075	-8.5%	\$0.068	-9.3%
5	Noncore EG	\$0.039	\$0.039	-1.7%	\$0.038	-1.7%	\$0.037	-1.7%
7	<u>SDG&E</u>							
8	Core Residential	\$1.141	\$1.149	0.7%	\$1.157	0.7%	\$1.165	0.7%
9	Core Commercial	\$0.876	\$0.863	-1.4%	\$0.850	-1.5%	\$0.838	-1.5%
10	Noncore C&I	\$0.171	\$0.157	-7.8%	\$0.144	-8.4%	\$0.131	-9.2%
11	Noncore EG	\$0.043	\$0.042	-1.6%	\$0.041	-1.6%	\$0.040	-1.7%

**PACIFIC GAS AND ELECTRIC COMPANY
PRESENT AND PROPOSED CLASS AVERAGE RATES (INCLUDING PPS)
(\$/THERM)**

Line No.		Present	Year 1		Year 2		Year 3	
		Rate	Rate	% Change	Rate	% Change	Rate	% Change
1	<u>Bundled Service</u>							
2	Residential	\$1.395	\$1.400	0.4%	\$1.405	0.4%	\$1.410	0.4%
3	Small Commercial	1.271	1.274	0.2%	1.277	0.2%	1.280	0.2%
4	Large Commercial	1.023	1.011	-1.2%	0.999	-1.2%	0.987	-1.2%
5	<u>Transportation Only</u>							
6	Residential	0.488	0.493	1.0%	0.498	1.0%	0.503	1.0%
7	Small Commercial	0.373	0.376	0.8%	0.379	0.8%	0.382	0.8%
8	Large Commercial	0.160	0.147	-7.6%	0.135	-8.2%	0.123	-8.9%
9	Ind. – Distribution	0.145	0.141	-2.6%	0.137	-2.7%	0.133	-2.8%
10	Ind. – Transmission	0.059	0.052	-12.2%	0.045	-13.9%	0.038	-16.3%
11	Ind. – Backbone	0.041	0.034	-17.9%	0.026	-21.9%	0.019	-28.0%
12	EG – Transmission	0.024	0.024	-0.8%	0.024	-0.8%	0.024	-0.8%
13	EG – Backbone	0.011	0.011	-1.8%	0.011	-1.8%	0.010	-1.8%

III. STATUTORY AND PROCEDURAL REQUIREMENTS

A. Statutory Authority

This application is made pursuant to California Public Utilities Code Section 454.

B. Categorization, Hearings, and Issues to be Considered (Rule 2.1(c) and Rule 7.1)

1. Proposed Category

If the Gas Utilities' request in this application is granted, there will be no change in the amount of revenue to be collected by each of the Gas Utilities, but the amounts paid by individual customers and customer classes will change, with some having rates that go up and some down. Accordingly, the Gas Utilities propose that this application be categorized as a rate-setting proceeding.

2. Need for Hearing

The Gas Utilities anticipate that hearings may be requested by other parties to this proceeding. Those parties' issues may also be resolved through more informal procedures.

3. Issue to be Considered

The issue presented in this application is whether the Gas Utilities should be authorized to change the allocation method for collection of Public Purpose Program and other social program costs to one based on an Equal Percent of Base Revenues method, beginning on January 1, 2009.

4. Proposed Schedule

The Gas Utilities propose the following schedule for processing this application:

Application Filed and Accompanying Testimony Served	December 11, 2007
Protests or Responses	January 15, 2007
Reply to Protests or Responses	January 25, 2007
Prehearing Conference	January 30, 2007
Intervenor Testimony	March 14, 2008

Rebuttal Testimony	April 4, 2008
Hearings Begin	Week of April 14, 2008
Concurrent Opening Briefs Due	May 16, 2008
Concurrent Reply Briefs Due	May 30, 2008
Proposed Decision Issued	August 2008
Final Decision Issued	September 2008

5. Exhibits and Readiness – Rule 3.2

The testimony served in support of this application includes four chapters:

Chapter 1 - State-Mandated Social Program Cost Allocation

Chapter 2 - Tax Incidence as a Basis for a Reasonable Allocation

Chapter 3 - SoCalGas and SDG&E's Allocation Proposal for State-Mandated Social Programs

Chapter 4 - PG&E's Allocation Proposal for State-Mandated Social Programs

The Gas Utilities are ready to proceed with this case based on the testimony of the witnesses regarding the facts and data contained in the testimony and workpapers in support of this application.

6. Type of Rate Change Requested (Rule 3.2(a)(10))

The rate changes sought in this application only pass through to customers the costs of the social programs authorized by the Commission and implemented by the Gas Utilities.

7. Service and Notice of Application (Rule 3.2(b-d))

Within 10 days of filing, the Gas Utilities will mail notice of this application to the State of California and to cities and counties served by each of the three Gas Utilities. The notice will state that a copy of this application and related attachments will be furnished by the Gas Utilities upon written request.

Within ten days after the filing of this application, the Gas Utilities will publish notices of the proposed changes in rates in a newspaper of general circulation in each county in their respective service territories. That notice will state that a copy of this application and related attachments may be examined at the Commission's offices and such offices of each of the Gas Utilities as specified in the notice. A similar notice will be included in the regular bills mailed to each Gas Utilities' customers within 45 days of the filing date of this application.

The Gas Utilities are contemporaneously serving the application and prepared direct testimony on the parties to PG&E's last BCAP application, SDG&E and SoCalGas' most recent gas operations Application 06-08-026 and the Energy Efficiency and Low Income rulemaking proceedings, R. 06-04-010 and R. 07-01-042, and on the Chief Administrative Law Judge. Workpapers will be provided to the Division of Ratepayer Advocates, and will be provided to any other interested parties upon request.

IV. SOUTHERN CALIFORNIA GAS COMPANY

SoCalGas is a public utility organized and existing under the laws of the State of California. SoCalGas' principal place of business and mailing address is 555 West Fifth Street, Los Angeles, California 90013. All correspondence and communications regarding this Application should be addressed to:

Kari Klobberdanz
Regulatory Case Administrator
Southern California Gas Company
San Diego Gas & Electric Company
555 West Fifth Street, GT14D6
Los Angeles, California 90013-1011
Phone: (213) 244-3807
Fax: (213) 244-3201
E-mail: kklobberdanz@semprautilities.com

A copy should also be sent to:

Johnny J. Pong
Southern California Gas Company
San Diego Gas & Electric Company
555 West Fifth Street, GT14E7
Los Angeles CA 90013-1034
Telephone: (213) 244-2990
Facsimile: (213) 629-9620
Email: jpong@sempa.com

A. Articles of Incorporation – Rule 2.2

SoCalGas previously filed a certified copy of its Restated Articles of Incorporation with Application No. 98-10-012, and these articles are incorporated herein by reference.

B. Balance Sheet and Income Statement – Rule 3.2(a)(1)

Attachment A to this Application contains SoCalGas' Balance Sheet as of September 30, 2007, and SoCalGas' Income Statement for the three-month period ended September 30, 2007.

C. Rates – Rule 3.2(a)(2) and (3)

The current and proposed rates that will result from this Application are described in the above tables.

D. Summary of Earnings – Rules 3.2(a) (5) and (6)

Attachment A also contains a Summary of Earnings for the 3 months ended September 30, 2007.

E. Proxy Statement – Rule 3.2(a)(8)

SoCalGas' latest proxy statement was filed with the Commission on May 8, 2007, in

connection with SoCalGas Application No. 07-05-007 and is incorporated herein by reference.

V. SAN DIEGO GAS & ELECTRIC COMPANY

San Diego Gas & Electric Company is a public utility corporation organized and existing under the laws of the State of California, with its principal place of business at 8306 Century Park Court, San Diego, California, 92123. All correspondence and communications regarding this Application should be addressed to:

Kari Kloberdanz
Regulatory Case Administrator for
Southern California Gas Company
San Diego Gas & Electric Company
555 West Fifth Street, GT14D6
Los Angeles, California 90013-1011
Phone: (213) 244-3807
Fax: (213) 244-3201
E-mail: kkloberdanz@semprautilities.com

A copy should also be sent to:

Johnny J. Pong
Southern California Gas Company
San Diego Gas & Electric Company
555 West Fifth Street, GT14E7
Los Angeles CA 90013-1034
Telephone: (213) 244-2990
Facsimile: (213) 629-9620
Email: jpong@sempra.com

Articles of Incorporation – Rule 2.2

A certified copy of SDG&E's Restated Articles of Incorporation presently in effect and certified by the California Secretary of State was filed with the Commission on December 4, 1997, in connection with A.97-12-012, and is incorporated herein by reference.

B. Balance Sheet and Income Statement – Rule 3.2(a)(1)

Attachment B to this Application contains SDG&E's Balance Sheet as of September 30, 2007, and SDG&E's Income Statement for the three-month period ended September 30, 2007.

C. Rates – Rule 3.2(a)(2) and (3)

The current and proposed rates that will result from this Application are described in the above tables.

D. Summary of Earnings – Rules 3.2(a) (5) and (6)

Attachment B also contains a Summary of Earnings for the 3 months ended September 30, 2007.

E. Proxy Statement – Rule 3.2(a)(8)

SDG&E's latest proxy statement was filed with the Commission on May 8, 2007, in connection with SDG&E Application No. 07-05-007 and is incorporated herein by reference.

VI. PACIFIC GAS AND ELECTRIC COMPANY

Since October 10, 1905, Pacific Gas and Electric Company has been an operating public utility corporation, organized under California law. It is engaged principally in the business of furnishing electric and gas service in northern and central California. Its principal place of business is in San Francisco, California. Its mailing address for this matter is Post Office Box 7442, San Francisco, California 94120. Its telephone number for this matter is (415) 973-2069, and its attorneys are Robert B. McLennan and Chonda S. Nwamu.

Communications regarding this application should be addressed to:

Robert McLennan
Pacific Gas and Electric Company
Law Department B30A
Post Office Box 7442
77 Beale Street, Room 3133
San Francisco, CA 94120
e-mail: rbm4@pge.com

A copy should also be sent to:

Lisa Lieu
Senior Regulatory Case Manager
Pacific Gas and Electric Company
Mail Code B9A
Post Office Box 770000
San Francisco, CA 94177-0001
77 Beale Street, Room 919
San Francisco, CA 94105-1814
e-mail: LKL1@pge.com

A. Article of Incorporation (Rule 2.2)

A certified copy of PG&E's Restated Articles of Incorporation, effective April 12, 2004, was filed with the Commission on May 3, 2004 with PG&E's Application 04-05-005. These articles are incorporated herein by reference.

B. Balance Sheet and Income Statement (Rule 3.2(a)(1))

PG&E's balance sheet and an income statement are contained in Attachment C to this application.

C. Statement of Presently Effective and Proposed Rates (Rules 3.2(a)(2) and (a)(3))

The proposed rate changes that will result from this application are described in the above

tables.

D. Summary of Earnings (Rules 3.2(a)(5))

Attachment C also shows PG&E's revenues, expenses, rate bases, and rate of return for the recorded year 2006.

E. Most Recent Proxy Statement (Rule 3.2(a)(8))

PG&E's most recent proxy statement was filed with the Commission on April 6, 2007 in Application 07-04-009. This proxy statement is incorporated herein by reference.

VII. CONCLUSION

WHEREFORE, the Gas Utilities (SDG&E, SoCalGas and PG&E) respectfully request that the Commission:

1. Authorize a change in the way the cost of the natural gas Public Purpose Programs and other social programs, which now include energy efficiency, low income energy efficiency, the California Alternate Rates for Energy subsidy, Research and Development, the Self Generation Incentive Program, and possibly the Solar Hot Water Heating program, be allocated among customer classes using an Equal Percent of Base Revenues methodology, commencing January 1, 2009; and
2. Grant such other and further relief as the Commission deems appropriate.

Dated this 11th day of December, 2007.

Respectfully submitted,

/s/

ROBERT B. MCLENNAN
CHONDA S. NWAMU

DINYAR MISTRY
Vice President – State Regulation
Pacific Gas and Electric Company

/s/

By ROBERT B. MCLENNAN

Attorneys for
PACIFIC GAS AND ELECTRIC COMPANY
Post Office Box 7442
San Francisco, CA 94120
Telephone: (415) 973-2069
Facsimile: (415) 973-0516
Email: rbm4@pge.com

/s/

JOHNNY J. PONG

555 West Fifth Street, GT14E7
Los Angeles CA 90013-1034
Telephone: (213) 244-2990
Facsimile: (213) 629-9620
Email: jpong@sempira.com

Attorney for
SAN DIEGO GAS & ELECTRIC COMPANY
SOUTHERN CALIFORNIA GAS COMPANY

/s/

RICHARD M. MORROW
Vice President – Customer Service
Southern California Gas Company
San Diego Gas & Electric Company

Dated: December 11, 2007

VERIFICATION

I, the undersigned, say:

I am an officer of PACIFIC GAS AND ELECTRIC COMPANY, a corporation, and am authorized to make this verification for that reason; I have read the foregoing Application of SOUTHERN CALIFORNIA GAS COMPANY, SAN DIEGO GAS & ELECTRIC COMPANY and PACIFIC GAS AND ELECTRIC COMPANY to Reallocate the Costs of Natural Gas Public Purpose Programs Among Customer Classes and I am informed and believe the matters therein are true and on that ground I allege that the matters stated therein are true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at San Francisco, California this 10th day of December, 2007.

/s/

DINYAR MISTRY
Vice President – State Regulation

VERIFICATION

I, the undersigned, say:

I am an officer of SOUTHERN CALIFORNIA GAS COMPANY and SAN DIEGO GAS & ELECTRIC COMPANY, corporations, and am authorized to make this verification for that reason; I have read the foregoing Application of SOUTHERN CALIFORNIA GAS COMPANY, SAN DIEGO GAS & ELECTRIC COMPANY and PACIFIC GAS AND ELECTRIC COMPANY to Reallocate the Costs of Natural Gas Public Purpose Programs Among Customer Classes and I am informed and believe the matters therein are true and on that ground I allege that the matters stated therein are true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at Los Angeles, California this 10th day of December, 2007.

/s/

RICHARD M. MORROW
Vice President – Customer Service

ATTACHMENT A

**SOUTHERN CALIFORNIA GAS COMPANY
SUMMARY OF EARNINGS
NINE MONTHS ENDED SEPTEMBER 30, 2007
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$3,207
2	Operating Expenses	<u>2,998</u>
3	Net Operating Income	<u>\$209</u>
4	Weighted Average Rate Base	\$2,631
5	Rate of Return*	8.68%

*Authorized Cost of Capital

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
SEPTEMBER 30, 2007

1. UTILITY PLANT		<u>2007</u>
101	UTILITY PLANT IN SERVICE	\$8,057,285,678
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	139,185,803
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(3,501,707,264)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(16,236,737)
117	GAS STORED-UNDERGROUND	<u>55,521,950</u>
TOTAL NET UTILITY PLANT		<u>4,734,049,430</u>
2. OTHER PROPERTY AND INVESTMENTS		
121	NONUTILITY PROPERTY	121,931,651
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(97,659,052)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	70,535
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	<u>-</u>
TOTAL OTHER PROPERTY AND INVESTMENTS		<u>24,343,134</u>

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
SEPTEMBER 30, 2007

3. CURRENT AND ACCRUED ASSETS		<u>2007</u>
131	CASH	12,315,377
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	99,689
136	TEMPORARY CASH INVESTMENTS	128,186,100
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	363,246,103
143	OTHER ACCOUNTS RECEIVABLE	25,236,546
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(4,322,210)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	219,404,563
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	427,956
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	18,722,589
155	MERCHANDISE	65,018
156	OTHER MATERIALS AND SUPPLIES	-
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	174,702,996
165	PREPAYMENTS	30,959,538
171	INTEREST AND DIVIDENDS RECEIVABLE	-
173	ACCRUED UTILITY REVENUES	-
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	12,660,771
175	DERIVATIVE INSTRUMENT ASSETS	9,169,411
176	LONG TERM PORTION OF DERIVATIVE ASSETS - HEDGES	-
TOTAL CURRENT AND ACCRUED ASSETS		<u>990,874,447</u>
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	5,356,441
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	314,457,988
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	1,370,488
184	CLEARING ACCOUNTS	(27,095)
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	7,276,753
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	34,396,686
190	ACCUMULATED DEFERRED INCOME TAXES	22,797,595
191	UNRECOVERED PURCHASED GAS COSTS	-
TOTAL DEFERRED DEBITS		<u>385,628,856</u>
TOTAL ASSETS AND OTHER DEBITS		<u>\$ 6,134,895,867</u>

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
SEPTEMBER 30, 2007

5. PROPRIETARY CAPITAL

	<u>2007</u>
201 COMMON STOCK ISSUED	\$834,888,907
204 PREFERRED STOCK ISSUED	21,551,075
207 PREMIUM ON CAPITAL STOCK	-
208 OTHER PAID-IN CAPITAL	-
210 GAIN ON RETIRED CAPITAL STOCK	9,722
211 MISCELLANEOUS PAID-IN CAPITAL	31,306,680
214 CAPITAL STOCK EXPENSE	(143,261)
216 UNAPPROPRIATED RETAINED EARNINGS	678,529,100
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>(4,666,695)</u>
TOTAL PROPRIETARY CAPITAL	<u>1,561,475,528</u>

6. LONG-TERM DEBT

221 BONDS	1,100,000,000
224 OTHER LONG-TERM DEBT	12,475,533
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>(2,165,777)</u>
TOTAL LONG-TERM DEBT	<u>1,110,309,756</u>

7. OTHER NONCURRENT LIABILITIES

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	-
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	76,030,932
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	32,705,279
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
230 ASSET RETIREMENT OBLIGATIONS	<u>699,980,268</u>
TOTAL OTHER NONCURRENT LIABILITIES	<u>808,716,479</u>

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
SEPTEMBER 30, 2007

8. CURRENT AND ACCRUED LIABILITIES		<u>2007</u>
231	NOTES PAYABLE	-
232	ACCOUNTS PAYABLE	362,577,378
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	113,608,018
235	CUSTOMER DEPOSITS	90,251,918
236	TAXES ACCRUED	11,157,267
237	INTEREST ACCRUED	23,133,239
238	DIVIDENDS DECLARED	323,266
241	TAX COLLECTIONS PAYABLE	10,957,528
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	201,298,887
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	-
244	DERIVATIVE INSTRUMENT LIABILITIES	-
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
TOTAL CURRENT AND ACCRUED LIABILITIES		<u>813,307,501</u>
9. DEFERRED CREDITS		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	64,081,405
253	OTHER DEFERRED CREDITS	425,335,187
254	OTHER REGULATORY LIABILITIES	1,194,060,074
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	33,559,713
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	118,265,747
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	5,784,477
TOTAL DEFERRED CREDITS		<u>1,841,086,603</u>
TOTAL LIABILITIES AND OTHER CREDITS		<u><u>\$ 6,134,895,867</u></u>

SOUTHERN CALIFORNIA GAS COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
NINE MONTHS ENDED SEPTEMBER 30, 2007

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		\$3,207,188,463
401	OPERATING EXPENSES	\$2,526,611,565	
402	MAINTENANCE EXPENSES	89,144,304	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	209,674,810	
408.1	TAXES OTHER THAN INCOME TAXES	51,371,388	
409.1	INCOME TAXES	101,426,387	
410.1	PROVISION FOR DEFERRED INCOME TAXES	25,607,850	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(3,247,775)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(2,071,332)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
411.7	LOSS FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>2,998,517,197</u>
	NET OPERATING INCOME		208,671,266

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES FROM NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	216,145	
418	NONOPERATING RENTAL INCOME	246,095	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	15,674,651	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	3,622,146	
421	MISCELLANEOUS NONOPERATING INCOME	437,468	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	<u>20,196,505</u>	
425	MISCELLANEOUS AMORTIZATION	-	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	<u>2,160,991</u>	
		2,160,991	
408.2	TAXES OTHER THAN INCOME TAXES	108,259	
409.2	INCOME TAXES	(1,846,381)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	(579,971)	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	3,076,774	
420	INVESTMENT TAX CREDITS	<u>(35,876)</u>	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>722,805</u>	
	TOTAL OTHER INCOME AND DEDUCTIONS		<u>17,312,709</u>
	INCOME BEFORE INTEREST CHARGES		225,983,975
	NET INTEREST CHARGES*		<u>53,247,472</u>
	NET INCOME		<u><u>\$172,736,503</u></u>

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION. (\$1,454,324).

**SOUTHERN CALIFORNIA GAS COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
NINE MONTHS ENDED SEPTEMBER 30, 2007**

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$608,151,433
NET INCOME (FROM PRECEDING PAGE)	172,736,503
DIVIDEND TO PARENT COMPANY	(100,000,000)
DIVIDENDS DECLARED - PREFERRED STOCK	(969,798)
OTHER RETAINED EARNINGS ADJUSTMENT	<u>(1,389,038)</u>
RETAINED EARNINGS AT END OF PERIOD	<u><u>\$678,529,100</u></u>

SOUTHERN CALIFORNIA GAS COMPANY
FINANCIAL STATEMENT
SEPTEMBER 30, 2007

(a) Amounts and Kinds of Stock Authorized:

Preferred Stock	160,000	shares	Par Value \$4,000,000
Preferred Stock	840,000	shares	Par Value \$21,000,000
Preferred Stock	5,000,000	shares	Without Par Value
Preference Stock	5,000,000	shares	Without Par Value
Common Stock	100,000,000	shares	Without Par Value

Amounts and Kinds of Stock Outstanding:

PREFERRED STOCK

6.0%	79,011	shares	\$1,975,275
6.0%	783,032	shares	19,575,800

COMMON STOCK

91,300,000	shares	834,888,907
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(b) Terms of Preferred Stock:

Full information as to this item is given in connection with Application Nos. 96-09-036 and 06-07-012, to which references are hereby made.

(c) Brief Description of Mortgage:

Full information as to this item is given in Application Nos. 03-07-008 and 06-07-012 to which references are hereby made.

(d) Number and Amount of Bonds Authorized and Issued:

	Nominal Date of Issue	Par Value		Interest Paid in 2006
		Authorized and Issued	Outstanding	
<u>First Mortgage Bonds:</u>				
4.80% Series GG, due 2012	10-02-02	250,000,000	250,000,000	12,000,000
5.45% Series HH, due 2018	10-14-03	250,000,000	250,000,000	13,625,000
Var % Series II, due 2011	12-15-03	250,000,000	250,000,000	12,806,846
Var% Series JJ, due 2009	12-10-04	100,000,000	100,000,000	5,329,734
5.75% Series KK, due 2035	11-18-05	250,000,000	250,000,000	14,375,000
<u>Other Long-Term Debt</u>				
4.750% SFr. Foreign Interest Payment Securities	05-14-06	7,877,038	7,475,533	410,208
5.67% Medium-Term Note, due 2028	01-15-98	5,000,000	5,000,000	283,500

SOUTHERN CALIFORNIA GAS COMPANY
FINANCIAL STATEMENT
SEPTEMBER 30, 2007

<u>Other Indebtedness:</u>	<u>Date of</u> <u>Issue</u>	<u>Date of</u> <u>Maturity</u>	<u>Interest</u> <u>Rate</u>	<u>Outstanding</u>	<u>Interest Paid</u> <u>in 2006</u>
Commercial Paper & ST Bank Loans	11/01/04	08/05/10	4.26%	0	\$28,511

Amounts and Rates of Dividends Declared:

The amounts and rates of dividends during the past five fiscal years are as follows:

<u>Preferred</u> <u>Stock</u>	<u>Shares</u> <u>Outstanding</u> <u>@ 12-31-06</u>	<u>Dividends Declared</u>				
		2002	2003	2004	2005	2006
6.0%	79,011	\$118,516	\$118,516	\$118,516	\$118,516	\$118,516
6.0%	783,032	1,174,548	1,174,548	1,174,548	1,174,548	1,174,548
	862,043	\$1,293,064	\$1,293,064	\$1,293,064	\$1,293,064	\$1,293,064

Common Stock

Amount \$200,000,000 \$200,000,000 \$200,000,000 \$200,000,000 \$150,000,000 [1]

A balance sheet and a statement of income and retained earnings of Applicant for the six months ended June 30, 2007, are attached hereto.

[1] Southern California Gas Company dividend to parent company, Sempra Energy.

ATTACHMENT B

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
SEPTEMBER 30, 2007

1. UTILITY PLANT		2007
101	UTILITY PLANT IN SERVICE	\$8,255,941,434
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	4,418,651
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	176,330,327
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(3,838,608,877)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(204,781,107)
118	OTHER UTILITY PLANT	514,466,472
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(133,541,442)
120	NUCLEAR FUEL - NET	34,456,009
TOTAL NET UTILITY PLANT		4,808,681,467
2. OTHER PROPERTY AND INVESTMENTS		
121	NONUTILITY PROPERTY	3,674,767
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(433,401)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	3,290,000
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	745,728,494
TOTAL OTHER PROPERTY AND INVESTMENTS		752,259,860

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
SEPTEMBER 30, 2007

3. CURRENT AND ACCRUED ASSETS		<u>2007</u>
131	CASH	16,337,288
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	75,800
136	TEMPORARY CASH INVESTMENTS	251,140,452
141	NOTES RECEIVABLE	61,432
142	CUSTOMER ACCOUNTS RECEIVABLE	182,894,865
143	OTHER ACCOUNTS RECEIVABLE	23,364,800
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(2,315,558)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	1,122,184
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	21,357,969
151	FUEL STOCK	1,587,910
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	59,614,602
156	OTHER MATERIALS AND SUPPLIES	-
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	59,527,633
165	PREPAYMENTS	28,270,505
171	INTEREST AND DIVIDENDS RECEIVABLE	388,667
173	ACCRUED UTILITY REVENUES	51,243,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	4,932,328
175	DERIVATIVE INSTRUMENT ASSETS	<u>30,254,100</u>
TOTAL CURRENT AND ACCRUED ASSETS		<u>729,857,977</u>
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	21,091,168
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	1,131,048,473
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	52,319,425
184	CLEARING ACCOUNTS	109,955
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	16,893,963
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	35,324,914
190	ACCUMULATED DEFERRED INCOME TAXES	<u>246,263,793</u>
TOTAL DEFERRED DEBITS		<u>1,503,051,691</u>
TOTAL ASSETS AND OTHER DEBITS		<u><u>\$7,793,850,995</u></u>

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
SEPTEMBER 30, 2007

5. PROPRIETARY CAPITAL		<u>2007</u>
201	COMMON STOCK ISSUED	\$291,458,395
204	PREFERRED STOCK ISSUED	78,475,400
207	PREMIUM ON CAPITAL STOCK	592,222,753
210	GAIN ON RETIRED CAPITAL STOCK	-
211	MISCELLANEOUS PAID-IN CAPITAL	279,618,042
214	CAPITAL STOCK EXPENSE	(25,990,045)
216	UNAPPROPRIATED RETAINED EARNINGS	1,031,558,642
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>(14,086,093)</u>
TOTAL PROPRIETARY CAPITAL		<u>2,233,257,094</u>
6. LONG-TERM DEBT		
221	BONDS	1,636,905,000
223	ADVANCES FROM ASSOCIATED COMPANIES	-
224	OTHER LONG-TERM DEBT	267,470,000
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>(2,906,975)</u>
TOTAL LONG-TERM DEBT		<u>1,901,468,025</u>
7. OTHER NONCURRENT LIABILITIES		
227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	-
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	28,808,314
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	2,621,000
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
230	ASSET RETIREMENT OBLIGATIONS	<u>540,347,161</u>
TOTAL OTHER NONCURRENT LIABILITIES		<u>571,776,475</u>

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
SEPTEMBER 30, 2007**

8. CURRENT AND ACCRUED LIABILITES		<u>2007</u>
231	NOTES PAYABLE	-
232	ACCOUNTS PAYABLE	150,992,940
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	30,799,149
235	CUSTOMER DEPOSITS	50,630,792
236	TAXES ACCRUED	13,833,338
237	INTEREST ACCRUED	26,506,372
238	DIVIDENDS DECLARED	1,204,917
241	TAX COLLECTIONS PAYABLE	1,888,177
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	150,939,960
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	-
244	DERIVATIVE INSTRUMENT LIABILITIES	383,438,276
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	<u>-</u>
TOTAL CURRENT AND ACCRUED LIABILITIES		<u>810,233,921</u>
 9. DEFERRED CREDITS		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	25,526,922
253	OTHER DEFERRED CREDITS	397,984,201
254	OTHER REGULATORY LIABILITIES	1,128,128,551
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	28,984,087
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	5,201,256
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	517,861,526
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	<u>173,428,937</u>
TOTAL DEFERRED CREDITS		<u>2,277,115,480</u>
TOTAL LIABILITIES AND OTHER CREDITS		<u><u>\$7,793,850,995</u></u>
		\$0

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
NINE MONTHS ENDED SEPTEMBER 30, 2007

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		\$2,141,237,297
401	OPERATING EXPENSES	\$1,384,353,053	
402	MAINTENANCE EXPENSES	89,623,280	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	225,147,937	
408.1	TAXES OTHER THAN INCOME TAXES	47,017,901	
409.1	INCOME TAXES	127,114,247	
410.1	PROVISION FOR DEFERRED INCOME TAXES	15,546,233	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(36,497,902)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(2,298,422)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	(1,875,781)	
		<u> </u>	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>1,848,130,546</u>
	NET OPERATING INCOME		293,106,751

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(330,650)	
418	NONOPERATING RENTAL INCOME	317,970	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	8,814,031	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	12,105,083	
421	MISCELLANEOUS NONOPERATING INCOME	2,273,751	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
		<u> </u>	
	TOTAL OTHER INCOME	23,180,185	
		<u> </u>	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	1,149,060	
		<u> </u>	
	TOTAL OTHER INCOME DEDUCTIONS	1,149,060	
		<u> </u>	
408.2	TAXES OTHER THAN INCOME TAXES	259,742	
409.2	INCOME TAXES	(5,797,215)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	2,537,535	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	-	
		<u> </u>	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(2,999,938)	
		<u> </u>	
	TOTAL OTHER INCOME AND DEDUCTIONS		<u>27,329,183</u>
	INCOME BEFORE INTEREST CHARGES		320,435,934
	NET INTEREST CHARGES*		<u>81,029,978</u>
	NET INCOME		<u><u>\$239,405,956</u></u>

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (4,680,706)

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
NINE MONTHS ENDED SEPTEMBER 30, 2007**

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$797,169,413
NET INCOME (FROM PRECEDING PAGE)	239,405,956
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(3,614,752)
OTHER RETAINED EARNINGS ADJUSTMENTS	<u>(1,401,975)</u>
RETAINED EARNINGS AT END OF PERIOD	<u><u>\$1,031,558,642</u></u>

**SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF EARNINGS
NINE MONTHS ENDED SEPTEMBER 30, 2007
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$2,141
2	Operating Expenses	<u>1,848</u>
3	Net Operating Income	<u><u>\$293</u></u>
4	Weighted Average Rate Base	\$3,775
5	Rate of Return*	8.23%

*Authorized Cost of Capital

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
SEPTEMBER 30, 2007

(a) Amounts and Kinds of Stock Authorized:

Preferred Stock	1,375,000 shares	Par Value \$27,500,000
Preferred Stock	10,000,000 shares	Without Par Value
Preferred Stock	Amount of shares not specified	\$80,000,000
Common Stock	255,000,000 shares	Without Par Value

Amounts and Kinds of Stock Outstanding:

PREFERRED STOCK

5.0%	375,000 shares	\$7,500,000
4.50%	300,000 shares	6,000,000
4.40%	325,000 shares	6,500,000
4.60%	373,770 shares	7,475,400
\$1.7625	550,000 shares	13,750,000
\$1.70	1,400,000 shares	35,000,000
\$1.82	640,000 shares	16,000,000

COMMON STOCK

116,583,358 shares	291,458,395
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(b) Terms of Preferred Stock:

Full information as to this item is given in connection with Application Nos. 93-09-069, 04-01-009 AND 06-05-015, to which references are hereby made.

(c) Brief Description of Mortgage:

Full information as to this item is given in Application No. 06-05-015 to which reference is hereby made.

(d) Number and Amount of Bonds Authorized and Issued:

	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid in 2006
<u>First Mortgage Bonds:</u>				
6.8% Series KK, due 2015	12-01-91	14,400,000	14,400,000	979,200
Var% Series OO, due 2027	12-01-92	250,000,000	150,000,000	7,612,500
5.9% Series PP, due 2018	04-29-93	70,795,000	0	3,413,801
5.85% Series RR, due 2021	06-29-93	60,000,000	60,000,000	3,510,000
5.9% Series SS, due 2018	07-29-93	92,945,000	0	4,645,959
2.539% Series VV, due 2034	06-17-04	43,615,000	43,615,000	913,556
2.539% Series WW, due 2034	06-17-04	40,000,000	40,000,000	837,548
2.516% Series XX, due 2034	06-17-04	35,000,000	35,000,000	724,406
2.832% Series YY, due 2034	06-17-04	24,000,000	24,000,000	584,727
2.832% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000	780,278
2.8275% Series AAA, due 2039	06-17-04	75,000,000	75,000,000	2,057,658
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
5.30% Series CCC, due 2015	11-17-05	250,000,000	250,000,000	13,250,000
6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000	8,750,000
Var Series EEE, due 2018	09-21-06	161,240,000	161,240,000	1,521,702
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	0
<u>Unsecured Bonds:</u>				
5.9% CPCFA96A, due 2014	06-01-96	129,820,000	129,820,000	7,659,380
5.3% CV96A, due 2021	08-02-96	38,900,000	38,900,000	2,061,700
5.5% CV96B, due 2021	11-21-96	60,000,000	60,000,000	3,300,000
4.9% CV97A, due 2023	10-31-97	25,000,000	25,000,000	1,225,000

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
SEPTEMBER 30, 2007

<u>Other Indebtedness:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Outstanding</u>	<u>Interest Paid 2006</u>
Commercial Paper & ST Bank Loans	Various	Various	Various	0	\$998,278

Amounts and Rates of Dividends Declared:

The amounts and rates of dividends during the past five fiscal years are as follows:

<u>Preferred Stock</u>	<u>Shares Outstanding 12-31-06</u>	<u>Dividends Declared</u>				
		2002	2003	2004	2005	2006
5.0%	375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000
4.50%	300,000	270,000	270,000	270,000	270,000	270,000
4.40%	325,000	286,000	286,000	286,000	286,000	286,000
4.60%	373,770	343,868	343,868	343,868	343,868	343,868
\$ 1.7625	650,000	1,762,500	1,674,375	1,498,125	1,321,875	1,145,625
\$ 1.70	1,400,000	2,380,000	2,380,000	2,380,000	2,380,000	2,380,000
\$ 1.82	640,000	1,164,800	1,164,800	1,164,800	1,164,800	1,164,800
	<u>4,063,770</u>	<u>\$6,582,168</u>	<u>\$6,494,043</u>	<u>\$6,317,793</u>	<u>\$6,141,543</u>	<u>\$5,965,293</u> [2]

<u>Common Stock</u>						
Amount	\$150,000,000	\$200,000,000	\$200,000,000	\$75,000,000	\$0	[1]

A balance sheet and a statement of income and retained earnings of Applicant for the nine months ended September 30, 2007, are attached hereto.

[1] San Diego Gas & Electric Company dividend to parent.

[2] Includes \$1,145,625 of interest expense related to redeemable preferred stock.

ATTACHMENT C

PACIFIC GAS AND ELECTRIC COMPANY
CONDENSED CONSOLIDATED STATEMENTS OF INCOME

(in millions)	(Unaudited)			
	Three Months Ended		Nine Months Ended	
	September 30,		September 30,	
	2007	2006	2007	2006
Operating Revenues				
Electric	\$ 2,574	\$ 2,470	\$ 7,107	\$ 6,547
Natural gas	705	698	2,714	2,786
Total operating revenues	3,279	3,168	9,821	9,333
Operating Expenses				
Cost of electricity	998	884	2,606	2,195
Cost of natural gas	281	298	1,431	1,539
Operating and maintenance	950	793	2,788	2,637
Depreciation, amortization, and decommissioning	465	456	1,325	1,290
Total operating expenses	2,694	2,431	8,150	7,661
Operating Income	585	737	1,671	1,672
Interest income	33	36	116	94
Interest expense	(189)	(144)	(549)	(447)
Other income (expense), net	13	(15)	38	16
Income Before Income Taxes	442	614	1,276	1,335
Income tax provision	159	236	458	509
Net Income	283	378	818	826
Preferred stock dividend requirement	4	3	10	10
Income Available for Common Stock	\$ 279	\$ 375	\$ 808	\$ 816

See accompanying Notes to the Condensed Consolidated Financial Statements.

PACIFIC GAS AND ELECTRIC COMPANY
CONDENSED CONSOLIDATED BALANCE SHEETS

(in millions)	Balance At	
	September	December
	30, 2007 (Unaudited)	31, 2006
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 460	\$ 70
Restricted cash	1,446	1,415
Accounts receivable:		
customers (net of allowance for doubtful accounts of \$54 million in 2007 and \$50 million in 2006)	2,424	2,343
Related parties	7	6
Regulatory balancing accounts	601	607
Inventories:		

Gas stored underground and fuel oil	262	181
Materials and supplies	160	149
Income taxes receivable	-	20
Prepaid expenses and other	402	714
Total current assets	5,762	5,505
Property, Plant, and Equipment		
Electric	25,028	24,036
Gas	9,380	9,115
Construction work in progress	1,397	1,047
Total property, plant, and equipment	35,805	34,198
Accumulated depreciation	(12,773)	(12,415)
Net property, plant, and equipment	23,032	21,783
Other Noncurrent Assets		
Regulatory assets	4,530	4,902
Nuclear decommissioning funds	1,978	1,876
Related parties receivable	24	25
Other	359	280
Total other noncurrent assets	6,891	7,083
TOTAL ASSETS	\$ 35,685	\$ 34,371

See accompanying Notes to the Condensed Consolidated Financial Statements.

PACIFIC GAS AND ELECTRIC COMPANY
CONDENSED CONSOLIDATED BALANCE SHEETS

	Balance At	
	September	December
	30,	31,
	2007	2006
	(Unaudited)	
(in millions, except share amounts)		
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities		
Short-term borrowings	\$ 1,165	\$ 759
Long-term debt, classified as current	-	1
Rate reduction bonds, classified as current	73	290
Energy recovery bonds, classified as current	350	340
Accounts payable:		
Trade creditors	772	1,075
Disputed claims and customer refunds	1,648	1,709
Related parties	43	40
Regulatory balancing accounts	708	1,030
Other	403	402
Interest payable	599	570
Income taxes payable	157	-
Deferred income taxes	92	118
Other	1,374	1,346
Total current liabilities	7,384	7,680

Noncurrent Liabilities

Long-term debt	7,394	6,697
Energy recovery bonds	1,675	1,936
Regulatory liabilities	3,879	3,392
Asset retirement obligations	1,511	1,466
Income taxes payable	103	-
Deferred income taxes	2,936	2,972
Deferred tax credits	101	106
Other	1,867	1,922
Total noncurrent liabilities	19,466	18,491

Commitments and Contingencies (Notes 4, 5, 9, and 10)**Shareholders' Equity**

Preferred stock without mandatory redemption provisions:		
nonredeemable, 5.00% to 6.00%, outstanding 5,784,825 shares	145	145
Redeemable, 4.36% to 5.00%, outstanding 4,534,958 shares	113	113
Common stock, \$5 par value, authorized 800,000,000 shares, issued 279,624,823 shares	1,398	1,398
Common stock held by subsidiary, at cost, 19,481,213 shares	(475)	(475)
Additional paid-in capital	2,036	1,822
Reinvested earnings	5,619	5,213
Accumulated other comprehensive loss	(1)	(16)
Total shareholders' equity	8,835	8,200
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	\$ 35,685	\$ 34,371

See accompanying Notes to the Condensed Consolidated Financial Statements.

CERTIFICATE OF SERVICE BY ELECTRONIC SERVICE AND BY MAIL

I, the undersigned, state that I am a citizen of the United States and am employed in the City and County of San Francisco; that I am over the age of eighteen (18) years and not a party to the within cause; and that my business address is Pacific Gas and Electric Company, Law Department, PO Box 7442, San Francisco, CA 94120.

I am readily familiar with the business practice of Pacific Gas and Electric Company for collection and processing of correspondence for mailing with the United States Postal Service. In the ordinary course of business, correspondence is deposited with the United States Postal Service the same day it is submitted for mailing.

On the 11th day of December, 2007, I caused to be served a true copy of:

APPLICATION

[**XX**] By U.S. Mail – by placing it for collection and mailing, in the course of ordinary business practice, with other correspondence of Pacific Gas and Electric Company, enclosed in a sealed envelope, with postage fully prepaid, addressed to all parties on the official service lists for A. 04-07-044, A.06-08-026, R.06-04-010 and R. 07-01-042 without an e-mail address

[**XX**] By Electronic Mail – serving the enclosed via e-mail transmission to each of the parties listed on the official service list for all parties on the official service lists for A. 04-07-044, A.06-08-026, R.06-04-010 and R. 07-01-042 providing an e-mail address.

I certify and declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on the 11th day of December, 2007.

/s/

PAMELA TOM

THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

EMAIL SERVICE LIST

A0407044 [No Post]; A0608026; R0604010; R0701042

[A0608026] Downloaded December 11, 2007, last updated on December 3, 2007

Commissioner Assigned: Michael R. Peevey on September 8, 2006; ALJ Assigned: Thomas R. Pulsifer on September 8, 2006

[R0604010] Downloaded December 11, 2007, last updated on December 7, 2007

Commissioner Assigned: Dian Grueneich on April 17, 2006; ALJ Assigned: David M. Gamson on November 14, 2007

ALJ Assigned: Kim Malcolm on February 1, 2007; ALJ Assigned: Meg Gottstein on April 17, 2006

ALJ Assigned: Steven A. Weissman on July 11, 2006

[R0701042] Downloaded December 11, 2007, last updated on December 7, 2007

Commissioner Assigned: Dian Grueneich on January 31, 2007; ALJ Assigned: Kim Malcolm on January 31, 2007

Order Instituting Rulemaking to Examine the Commission's post-2005 Energy Efficiency Policies, Programs, Evaluation, Measurement and Verification, and Related Issues.	Rulemaking 06-04-010 (Filed April 13, 2006)
In the Matter of the Application of Southern California Gas Company (U 904 G), San Diego Gas & Electric Company (U 902 M) and Southern California Edison Company (U 338 E) for Approval of Changes to Natural Gas Operations and Service Offerings	Application 06-08-026 (filed August 28, 2006)
Order Instituting Rulemaking Regarding Policies, Procedures and Rules for the Low Income Energy Efficiency Programs of California's Energy Utilities.	R. 07-01-042 (Filed January 25, 2007)

abrice@rhainc.com;achang@nrdc.org;adiff@aol.com;aeo@cpuc.ca.gov;agarcia@energy.state.ca.us;akbar.jazayeri@sce.com;alex.kang@itron.com;alexst@aol.com;alf@cpuc.ca.gov;ameliag@ensave.com;andrew.mcallister@energycenter.org;andrew.wood3@honeywell.com;andy.goett@paconsulting.com;ann.kelly@sfgov.org;Ann.Peterson@itron.com;ann_mccormick@newcomb.cc;annette.beitel@gmail.com;arago@qcsca.com;ashish.goel@intergycorp.com;ashley.watkins@energycenter.org;asteele@hanmor.com;astein@whitecase.com;atencate@rsgrp.com;awp@cpuc.ca.gov;ayo@cpuc.ca.gov;barry.hooper@sanjose.ca.gov;bburt@macnexus.org;bcragg@goodinmacbride.com;ben@renaissanceinc.net;bernardo@braunlegal.com;bill.belansky@mascocs.com;bill@jbsenergy.com;bill@jbsenergy.com;billjulian@sbcglobal.net;bjsv@pge.com;bkc7@pge.com;bmcc@mccarthyllaw.com;bmcdonnell@mw2h2o.com;bmfinkel@ucdavis.edu;bmsich@semprautilities.com;bob.ramirez@itron.com;bobakr@greenlining.org;bobb.sterrett@swgas.com;bobho@mid.org;brad.bergman@intergycorp.com;brad@bblsurflaw.com;brbarkovich@earthlink.net;brian.hedman@quantecllc.com;bruce.foster@sce.com;bruce.foster@sce.com;Bruce@BuildItGreen.org;bts1@pge.com;burkee@cts.com;bvalenci@energy.state.ca.us;californiadockets@pacificorp.com;carolyncox2@sbcglobal.net;Case.Admin@sce.com;cbaskette@enernoc.com;cdamore@icfi.com;cdevries@ci.berkeley.ca.us;CEM@newsdata.com;cem@newsdata.com;CentralFiles@semprautilities.com;centralfiles@semprautilities.com;centralfiles@semprautilities.com;centralfiles@semprautilities.com;ceyap@earthlink.net;cf1@cpuc.ca.gov;cfaber@semprautilities.com;cfpena@sempra.com;cheryl.collart@ventura.org;chilen@sppc.com;chris@cuwcc.org;cjn3@pge.com;ckmitchell1@sbcglobal.net;Clark.Pierce@u

s.landisgyr.com;cln@cpuc.ca.gov;cmb3@pge.com;cneedham@edisonmission.com;Corlando@energy.state.ca.us;cpe@cpuc.ca.gov;cpechman@powereconomics.com;cpuccases@pge.com;cpuccases@pge.com;craigtyler@comcast.net;cristalfour@aol.com;crogers@energy.state.ca.us;crv@cpuc.ca.gov;cscruton@energy.state.ca.us;cxc@cpuc.ca.gov;d2mr@pge.com;dale@betterbuildings.com;darmanino@co.marlin.ca.us;darthur@ci.redding.ca.us;davesullivan_71@msn.com;david.gordon@energycenter.org;David.Pettijohn@ladwp.com;david@nemtzw.com;davidclark@synergycompanies.org;demorse@omsoft.com;dfc2@pge.com;dgeis@dolphingroup.org;dhn@cpuc.ca.gov;dhuard@manatt.com;dhuard@manatt.com;dil@cpuc.ca.gov;dks@cpuc.ca.gov;dlw@cpuc.ca.gov;dmahmud@mwdh2o.com;dmahone@h-m-g.com;dmg@cpuc.ca.gov;don.arambula@sce.com;donauldgilligan@comcast.net;douglas.porter@sce.com;dpape@icfi.com;dstephenson@amwater.com;dwang@nrdc.org;dwang@nrdc.org;dwmoir@westernappalliance.com;dwood8@cox.net;dwood8@cox.net;dws@r-c-s-inc.com;edm@cpuc.ca.gov;edwardoneill@dwt.com;egw@a-klaw.com;egw@a-klaw.com;ehebert@energy.state.ca.us;ek@a-klaw.com;ek@a-klaw.com;elise.kleiber@masco.com;elvine@lbl.gov;emahlon@ecoact.org;emello@sppc.com;enriqueg@lif.org;eosann@starpower.net;epetrill@epri.com;epg@cpuc.ca.gov;epoole@adplaw.com;epoole@adplaw.com;epoole@adplaw.com;ewanless@nrdc.org;filings@a-klaw.com;filings@a-klaw.com;flc@cpuc.ca.gov;flt2@pge.com;francisco.aguilar@swgas.com;francisco.aguilar@swgas.com;fred.coito@kema.com;fteng@svlg.net;gandhi.nikhil@verizon.net;gbaker@sempra.com;gbass@semprasolutions.com;gchang1@bloomberg.net;gerrys@mid.org;ghamilton@gepllc.com;ghealy@semprautilities.com;gig@cpuc.ca.gov;gklein@energy.state.ca.us;gls@pge.com;glw@eslawfirm.com;gmb@cpuc.ca.gov;gottstein@volcano.net;gpickering@navigantconsulting.com;grant.cooke@intergycorp.com;gredican@caasm.org;Gregory.Kosier@constellation.com;gsenergy@sonoma-county.org;gstaples@mendotagroup.net;gthomas@ecoact.org;gtropsa@ice-energy.com;hayley@turn.org;hcf@cpuc.ca.gov;hgilpeach@scanamerica.net;higgins@newbuildings.org;hedgesjl@surewest.net;hoerner@redefiningprogress.org;hryan@smallbusinesscalifornia.org;hxag@pge.com;HYao@SempraUtilities.com;irene.stillings@energycenter.org;irene@igc.org;j5b2@pge.com;Jairam.gopal@sce.com;jak@gepllc.com;jamader@sbcglobal.net;jamesstack@fscgroup.com;janep@researchintoaction.com;jarmstrong@gmssr.com;jay.bhalla@intergycorp.com;jcelona@sbcglobal.net;jci@cpuc.ca.gov;jcluboff@lmi.net;jdh@eslawfirm.com;jeanne.sole@sfgov.org;jeannie.harrell@sce.com;Jeff.Hirsch@DOE2.com;JeffreyH@hellermanus.com;jennifer.holmes@itron.com;jennifer.porter@energycenter.org;jerryl@abag.ca.gov;jerryl@abag.ca.gov;jesser@greenlining.org;jim@rhainc.com;jimflanagan4@mac.com;jimross@r-c-s-inc.com;jjensen@kirkwood.com;jjensen@rhainc.com;jkz1@pge.com;jl2@cpuc.ca.gov;jlaun@apogee.net;jldezell@yahoo.com;jleslie@luce.com;jleslie@luce.com;jmann@pmelaw.com;jmann@pmelaw.com;jmcnamara@eocslo.org;jme@cpuc.ca.gov;jmeyers@naima.org;jnewc@capsbc.sbcounty.gov;jody_london_consulting@earthlink.net;jody_london_consulting@earthlink.net;joe@rhainc.com;john.cavalli@itron.com;john.fasana@sce.com;john.nall@sce.com;john@enactenergy.com;john@proctoreng.com;joyw@mid.org;joyw@mid.org;jparks@smud.org;jrugani@rs-e.com;jsc@clearedgepower.com;jscancarelli@flk.com;jsquere@gmssr.com;jst@cpuc.ca.gov;jthorneamann@aceee.org;jtiffany@ase.org;judi.schweitzer@post.harvard.edu;jweil@aglet.org;jwiedman@goodinmacbride.com;jwimbley@csd.ca.gov;jws@cpuc.ca.gov;jwwd@pge.com;jyamagata@semprautilities.com;karen@klindh.com;karl.brown@ucop.edu;karl@ncpa.com;kathleen.gaffney@kema.com;katie@cuwcc.org;kcl@cpuc.ca.gov;kdusel@navigantconsulting.com;keh@cpuc.ca.gov;keith.brown@swgas.com;keith.mccrea@sabl原因.com;kelly.allen@panhandleenergy.com;kenneth.swain@navigantconsulting.com;kfox@wsgr.com;kgrenfell@nrdc.org;khassan@sempra.com;khy@cpuc.ca.gov;kim@cpuc.ca.gov;kim@cpuc.ca.gov;kjbh@pge.com;KJCc@pge.com;kjk@kjkammerer.com;klatt@energyattorney.com;klatt@energyattorney.com;klewis@energy.state.ca.us;klucero@rhainc.com;kmaetani@aol.com;kmccrea@sabl原因.com;kmccrea@sabl原因.com;kmills@cbbf.com;knotsund@berkeley.edu;kowalewskia@calpine.com;kristac@acwa.com;kwong@semprautilities.com;larry.cope@sce.com;LATc@pge.com;Laura.Genao@sce.com;lcastentini@rsgp.com;lcf2@pge.com;lcr0@pge.com;leh@cpuc.ca.gov;lettenson@nrdc.org;liddell@energyattorney.com;liddell@energyattorney.com;lisa_weinzimer@platts.com;ljimene@smud.org;lmh@eslawfirm.c

om;lp1@cpuc.ca.gov;lpark@navigantconsulting.com;lschavrien@semprautilities.com;luis@winegardenergy.com;map@cpuc.ca.gov;map@cpuc.ca.gov;marcel@turn.org;marcel@turn.org;marcie.milner@shell.com;marisa.decrisoforo@pacificorp.com;markmcnulty@sbcglobal.net;markr@greenlining.org;Mary.Tucker@sanjoseca.gov;Mary@EquipoiseConsulting.com;matt_sullivan@newcomb.cc;mbaker@sbwconsulting.com;mbhunt@ucdavis.edu;mboccardo@dolphingroup.org;mcl@cpuc.ca.gov;mclaughlin@braunlegal.com;meg@cpuc.ca.gov;MEkd@pge.com;mflorio@turn.org;mgardner@nwalliance.org;mharcos@rs-e.com;mharrigan@ase.org;michael.alexander@sce.com;michael.cheng@paconsulting.com;michele@sbesc.com;michelle.mishoe@pacificorp.com;Mike@alpinenaturalgas.com;mike@calcerts.com;mistib@comcast.net;mjob@pge.com;mjuarez@riversidedpss.org;mkh@cpuc.ca.gov;mlewis@ctg-net.com;mlong@anaheim.net;mmattes@nossaman.com;mmazur@3phasesRenewables.com;mmcguire@summitblue.com;Mmesseng@energy.state.ca.us;mmw@cpuc.ca.gov;monte@winegardenergy.com;mntoym1@sce.com;mpretto@ci.santa-clara.ca.us;mrw@mrwassoc.com;mrw@mrwassoc.com;mrw@mrwassoc.com;mshames@ucan.org;msj@cpuc.ca.gov;mthorp@sempra.com;mthorp@sempra.com;mvc@cpuc.ca.gov;mwbeck@lbl.gov;mzafar@semprautilities.com;NancyKRod@conSol.ws;nes@a-klaw.com;nhernandez@isd.co.la.ca.us;norman.furuta@navy.mil;npedersen@hanmor.com;npedersen@hanmor.com;nphall@tecmarket.net;nwhang@manatt.com;or10sia@aol.com;p.miller@earthlink.net;pamela@rhainc.com;parkhijf@sce.com;paul.notti@honeywell.com;pcanessa@charter.net;pete.zanzot@sce.com;pjacobs@buildingmetrics.biz;pk@utilitycostmanagement.com;pmschwartz@sbcglobal.net;ppl@cpuc.ca.gov;psed@adelphia.net;pstoner@lgc.org;pthompson@summitblue.com;pucservice@dralegal.org;pucservice@dralegal.org;pvillegas@semprautilities.com;pw1@cpuc.ca.gov;pwuebben@aqmd.gov;pxo2@pge.com;pzs@cpuc.ca.gov;rachel.harcharik@itron.com;rafi@pge.com;ralf1241a@cs.com;Ralf1241a@CS.com;ram@cpuc.ca.gov;raveen.maan@cityofpaloalto.org;rbicker@caanet.org;rbm4@pge.com;rbm4@pge.com;rcamacho@ci.santa-clara.ca.us;rcavalleri@semprautilities.com;rcosta@turn.org;rekl@pge.com;RemiT@hellermanus.com;rfox@intergycorp.com;rgunnin@commerceenergy.com;rhd@cpuc.ca.gov;rh@cpuc.ca.gov;richards@mid.org;richvilla4@hotmail.com;rick_noger@praxair.com;rita@ritanortonconsulting.com;rjrb@pge.com;rkeen@manatt.com;rkmoore@gswater.com;rknights@bki.com;r-lshaw@msn.com;rmccann@umich.edu;rmccann@umich.edu;rmcmahill@currentgroup.com;rmowris@earthlink.net;rm@cpuc.ca.gov;rob@clfp.com;rob@clfp.com;Rob@ConSol.ws;robert.gilleskie@energycenter.org;robertg@greenlining.org;roberto.delreal@sce.com;rochmanM@spurr.org;rockybacchus@gmail.com;roechsler@navigantconsulting.com;ron@reenergy.com;rreinhard@mofo.com;rsa@a-klaw.com;rsapudar@energy.state.ca.us;rsperberg@onsitenergy.com;rxr@cpuc.ca.gov;ryan.flynn@pacificorp.com;Sami.Khawaja@quantecllc.com;samsirkin@cs.com;saw@cpuc.ca.gov;SAW0@pge.com;sbarata@opiniondynamics.com;sbender@energy.state.ca.us;sberg@shhip.org;sbs@cpuc.ca.gov;sbuchwalter@icfi.com;scott.tomashefsky@ncpa.com;sebesq@comcast.net;sellis@fypower.org;Senpolanco22@aol.com;sephra.ninow@energycenter.org;sesco@optonline.net;shallenbgr@aol.com;sheila@wma.org;sameslehtonen@yahoo.com;slida@pge.com;SLDA@pge.com;sls@a-klaw.com;smw@cpuc.ca.gov;snelson@sempra.com;sobrien@mccarthyllaw.com;southlandreports@earthlink.net;spatrick@sempra.com;spatrick@sempra.com;SRH1@pge.com;SRRd@pge.com;ssmyers@att.net;ssr@cpuc.ca.gov;stacie.schaffer@sce.com;stephaniec@greenlining.org;stephen.morrison@sfgov.org;st eve.williams@swgas.com;stevek@kromer.com;sundnr2@sbcglobal.net;susan.munves@smgov.net;suza nnetoller@dwf.com;swentworth@oaklandnet.com;tam@cpuc.ca.gov;tblair@mw2d.com;tconlon@geopraxis.com;tc@cpuc.ca.gov;tcrooks@mcr-group.com;tdillard@sierrapacific.com;TFlanigan@EcoMotion.us;thaliag@greenlining.org;thamilton@qualitybuilt.com;THAMILTON5@CHARTER.NET;thunt@cecmail.org;tim@marinemt.org;tjt@cpuc.ca.gov;tlmur ray@earthlink.net;tmfry@nexant.com;tmr@cpuc.ca.gov;tom@ucons.com;tomb@crossborderenergy.com;tomk@mid.org;tory.weber@sce.com;trh@cpuc.ca.gov;trp@cpuc.ca.gov;ttn7@pge.com;twking@tid.org;valerie.ontiveroz@swgas.com;vtvgeneral@aol.com;vwood@smud.org;wblattner@semprautilities.com;wbooth@booth-law.com;wcm2@pge.com;wem@igc.org;westgas@aol.com;westgas@aol.com;wilkinson@es.ucsb.edu;WKR4@pge.com;wlack@elllaw.com;wmcguire@fypower.org;wparker@baprc.com;wtobin@sempraglobal

.com;www@eslawfirm.com;www@eslawfirm.com;wynne@braunlegal.com;ygross@sempraglobal.com;yhiting@semprautilities.com;yxg4@pge.com;zap@cpuc.ca.gov;zca@cpuc.ca.gov;ztc@cpuc.ca.gov;zzeria@aol.com;

***** SERVICE LIST *****

Last Updated on 22-OCT-2007 by: SMJ
A0407044 LIST

***** PARTIES *****

Karen Terranova
ALCANTAR & KAHL, LLP
120 MONTGOMERY STREET, STE 2200
SAN FRANCISCO CA 94104
(415) 421-4143
filings@a-klaw.com
For: Midway Sunset Cogeneration Company

Elizabeth Westby
ALCANTAR & KAHL, LLP
1300 SW FIFTH AVENUE, SUITE 1750
PORTLAND OR 97201
(503) 402-8855
egw@a-klaw.com
For: California Gas Monitoring Group

Evelyn Kahl
Attorney At Law
ALCANTAR & KAHL, LLP
120 MONTGOMERY STREET, SUITE 2200
SAN FRANCISCO CA 94104
(415) 421-4143
ek@a-klaw.com
For: Indicated Producers

Edward G. Poole
Attorney At Law
ANDERSON & POOLE
601 CALIFORNIA STREET, SUITE 1300
SAN FRANCISCO CA 94108-2818
(415) 956-6413
epoole@adplaw.com
For: Western Manufactured Housing Community Association

Rob Neenan
BY: SARAH BESERRA
CALIFORNIA LEAGUE OF FOOD PROCESSORS
1755 CREEKSIDE OAKS DRIVE, SUITE 250
SACRAMENTO CA 95833
(916) 640-8150
rob@clfp.com
For: California League of Food Processors

Raveen S. Maan
CITY OF PALO ALTO
250 HAMILTON AVENUE, 3RD FLOOR
PALO ALTO CA 94301
(650) 329-2343
raveen.maan@cityofpaloalto.org
For: City of Palo Alto

Alisa N. Stein
DORSEY AND WHITNEY LLP
555 CALIFORNIA ST STE. 1000
SAN FRANCISCO CA 94104-1513
(415) 544-1106
astein@whitecase.com
For: California Cogeneration Council

Brian T. Cragg
Attorney At Law
GOODIN MACBRIDE SQUERI RITCHIE & DAY
505 SANSOME STREET, SUITE 900
SAN FRANCISCO CA 94111
(415) 392-7900
bcragg@goodinmacbride.com
For: Duke Energy North America and Duke Energy Marketing America

Norman A. Pedersen
Attorney At Law
HANNA AND MORTON, LLP
444 SOUTH FLOWER STREET, NO. 1500
LOS ANGELES CA 90071
(213) 430-2510
npedersen@hanmor.com

Bill Marcus
JBS ENERGY
311 D STREET, STE. A
WEST SACRAMENTO CA 95605
(916) 372-0534
bill@jbsenergy.com
For: TURN

John Leslie
LUCE, FORWARD, HAMILTON & SCRIPPS LLP
600 WEST BROADWAY, STE. 2600
SAN DIEGO CA 92101-3391
(619) 236-1414
jleslie@luce.com
For: Coral Energy Resources, L.P.

David L. Huard
RANDALL W. KEEN/MARGARET E. SNOW
Attorney At Law
MANATT, PHELPS & PHILLIPS, LLP
11355 WEST OLYMPIC BOULEVARD
LOS ANGELES CA 90064
(310) 312-4247
dhuard@manatt.com
For: Clean Energy

***** SERVICE LIST *****

Last Updated on 22-OCT-2007 by: SMJ
A0407044 LIST

Barry F. Mccarthy
Attorney At Law
MCCARTHY & BERLIN, LLP
100 PARK CENTER PLAZA, SUITE 501
SAN JOSE CA 95113
(408) 288-2080
bmcc@mccarthyllaw.com
For: City of Palo Alto

Ronald G. Oechsler
NAVIGANT CONSULTING, INC.
3100 ZINFANDEL DRIVE, SUITE 600
RANCHO CORDOVA CA 95670-6078
(916) 631-3266
roechsler@navigantconsulting.com
For: Navigant Consulting Inc.

Robert B. McLennan
Attorney At Law
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET
SAN FRANCISCO CA 94105
(415) 973-2069
rbm4@pge.com

Marion Peleo
Legal Division
RM. 4107
505 VAN NESS AVE
San Francisco CA 94102 3298
(415) 703-2130
map@cpuc.ca.gov

Donald Schoenbeck
RCS, INC.
900 WASHINGTON STREET, SUITE 780
VANCOUVER WA 98660
(360) 737-3877
dws@r-c-s-inc.com
For: Coalinga Cogeneration Company

Michael Rochman
Managing Director
SCHOOL PROJECT UTILITY RATE REDUCTION
1430 WILLOW PASS ROAD, SUITE 240
CONCORD CA 94520
(925) 743-1292
rochmanM@spurr.org

Christopher Hilen
Assistant General Counsel
SIERRA PACIFIC POWER COMPANY
6100 NEIL ROAD
RENO NV 89511
(775) 834-5696
chilen@sppc.com
For: City of Palo Alto

Keith Mccrea
Attorney At Law
SUTHERLAND, ASBILL & BRENNAN
1275 PENNSYLVANIA AVENUE, NW
WASHINGTON DC 20004-2415
(202) 383-0705
kmccrea@sablaw.com
For: CA Manufacturers & Technology Assn.

Marcel Hawiger
Attorney At Law
THE UTILITY REFORM NETWORK
711 VAN NESS AVENUE, SUITE 350
SAN FRANCISCO CA 94102
(415) 929-8876 X311
marcel@turn.org

Raymond J. Czahar
WEST COAST GAS COMPANY
9203 BEATTY DRIVE
SACRAMENTO CA 95823
(916) 364-4100
westgas@aol.com
For: West Coast Gas Company

***** STATE EMPLOYEE *****

Eugene Cadenasso
Energy Division
AREA 4-A
505 VAN NESS AVE
San Francisco CA 94102 3298
(415) 703-1214
cpe@cpuc.ca.gov

Kelly C. Lee
Division of Ratepayer Advocates
RM. 4102
505 VAN NESS AVE
San Francisco CA 94102 3298
(415) 703-1795
kcl@cpuc.ca.gov

Kim Malcolm
Administrative Law Judge Division
RM. 5005
505 VAN NESS AVE
San Francisco CA 94102 3298
(415) 703-2822
kim@cpuc.ca.gov

***** SERVICE LIST *****

Last Updated on 22-OCT-2007 by: SMJ
A0407044 LIST

Richard A. Myers
Energy Division
AREA 4-A
505 VAN NESS AVE
San Francisco CA 94102 3298
(415) 703-1228
ram@cpuc.ca.gov

***** INFORMATION ONLY *****

Gerald Lahr
ABAG PUBLICLY OWNED ENERGY RESOURCES
101 8TH STREET (P.O. BOX 2050)
OAKLAND CA 94607
(510) 464-7908
jerryl@abag.ca.gov

Nora Sheriff
Attorney At Law
ALCANTAR & KAHL, LLP
120 MONTGOMERY STREET, SUITE 2200
SAN FRANCISCO CA 94104
(415) 421-4143
nes@a-klaw.com
For: Salinas River Cogeneration Company

CALIFORNIA ENERGY MARKETS
517-B POTRERO AVE
SAN FRANCISCO CA 94110
(415) 552-1764
cem@newsdata.com

Avis Kowalewski
CALPINE CORPORATION
3875 HOPYARD ROAD, SUITE 345
PLEASANTON CA 94588
(925) 479-6640
kowalewskia@calpine.com
For: CALIPINE CORPORATION

Michael Pretto
CITY OF SANTA CLARA/SILICON VALLEY POWER
1500 WARBURTON AVENUE
SANTA CLARA CA 95050
(408) 261-5085
mpretto@ci.santa-clara.ca.us

Melanie Gillette
DUKE ENERGY NORTH AMERICA
980 NINTH STREET, SUITE 1420
SACRAMENTO CA 95814
(916) 441-6233

Karen Lindh
LINDH & ASSOCIATES
7909 WALERGA ROAD, NO. 112, PMB 119
ANTELOPE CA 95843
(916) 729-1562
karen@klindh.com

Richard Mccann
M.CUBED
2655 PORTAGE BAY ROAD, SUITE 3
DAVIS CA 95616
(530) 757-6363
rmccann@umich.edu

Gerry Stillwagon
MODESTO IRRIGATION DISTRICT
PO BOX 4060
MODESTO CA 95352-4060
(209) 526-7486
gerrys@mid.org

Richard Smith
MODESTO IRRIGATION DISTRICT
1231 11TH STREET
MODESTO CA 95352-4060
(209) 526-7463
richards@mid.org

MRW & ASSOCIATES, INC.
1814 FRANKLIN STREET, SUITE 720
OAKLAND CA 94612
(510) 834-1999
mrw@mrwassoc.com

Devra Wang
NATURAL RESOURCES DEFENSE COUNCIL
111 SUTTER STREET, 20TH FLOOR
SAN FRANCISCO CA 94104
(415) 875-6100
dwang@nrdc.org

Gordon Pickering
Principal
NAVIGANT CONSULTING, INC.
3100 ZINFANDEL DRIVE, SUITE 600
RANCHO CORDOVA CA 95670-6078
(916) 631-3249
gpickering@navigantconsulting.com
For: NAVIGANT CONSULTING INC.

***** SERVICE LIST *****

Last Updated on 22-OCT-2007 by: SMJ
A0407044 LIST

Karl Meyer
Power Contracts Engineer
NORTHERN CALIFORNIA POWER AGENCY
180 CIRBY WAY
ROSEVILLE CA 95678
(916) 781-4274
karl@ncpa.com

Darcy Morrison
PACIFIC GAS & ELECTRIC COMPANY
PO BOX 770000, MAIL CODE B9A
SAN FRANCISCO CA 94177-0001
(415) 973-5813
d2mr@pge.com

Sandra Lawrie
PACIFIC GAS & ELECTRIC COMPANY
PO BOX 770000, MAIL CODE B9A
SAN FRANCISCO CA 94177-0001
(415) 973-2494
SLDA@pge.com

Law Department File Room
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 7442
SAN FRANCISCO CA 94120-7442
cpuccases@pge.com

David Arthur
REDDING ELECTRIC UTILITY
PO BOX 496071
REDDING CA 96049-6071
(530) 339-7304
darthur@ci.redding.ca.us

Central Files
SAN DIEGO GAS & ELECTRIC
8330 CENTURY PARK COURT, CP31E
SAN DIEGO CA 92123
(858) 654-1766
centralfiles@semprautilities.com

Clay Faber
SAN DIEGO GAS & ELECTRIC COMPANY
555 WEST FIFTH STREET, GT14D6
LOS ANGELES CA 90013
(213) 244-5129
cfaber@semprautilities.com

Ray Camacho
SILICON VALLEY POWER
1500 Warburton Avenue
Santa Clara CA 95050
(408) 261-5225
rcamacho@ci.santa-clara.ca.us

Bruce Foster
Vice President
SOUTHERN CALIFORNIA EDISON COMPANY
601 VAN NESS AVENUE, STE. 2040
SAN FRANCISCO CA 94102
(415) 775-1856
bruce.foster@sce.com

Barbara L. Talcofp
775 LITCHFIELD AVE
SEBASTOPOL CA 95472

Kelly Allen
TRANSWESTERN PIPELINE COMPANY
RM. WT 608, PANHANDLE ENERGY TOWER
5444 WESTHEIMER RD.
HOUSTON TX 77056
(713) 989-2023
kelly.allen@panhandleenergy.com

Thomas W. King
TURLOCK IRRIGATION DISTRICT
333 EAST CANAL DRIVE
TURLOCK CA 95382
(209) 883-8230
twking@tid.org

******* SERVICE LIST *******

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Total number of addressees: 280

DR. HUGH (GIL) PEACH
H GIL PEACH & ASSOCIATES LLC
16232 NW OAKHILLS DRIVE
BEAVERTON OR 97006
Email: hgilpeach@scanamerica.net
Status: INFORMATION

MRW & ASSOCIATES, INC.
1814 FRANKLIN ST, STE 720
OAKLAND CA 94612
Email: mrw@mrwassoc.com
Status: INFORMATION

MAHLON ALDRIDGE VICE PRESIDENT, ENERGY &
CLIMATE GROUP
ECOLOGY ACTION, INC.
211 RIVER ST
SANTA CRUZ CA 95060
Email: emahlon@ecoact.org
Status: INFORMATION

DON ARAMBULA
SOUTHERN CALIFORNIA EDISON
2131 WALNUT GROVE AVE
ROSEMEAD CA 91770
Email: don.arambula@sce.com
Status: INFORMATION

HELEN ARRICK
BUSINESS ENERGY COALITION
MC B8R, PGE
PO BOX 770000
SAN FRANCISCO CA 94177-0001
Email: hxag@pge.com
Status: INFORMATION

MICHAEL E. BACHAND PRESIDENT
CALCERTS,, INC.
31 NATOMA ST, STE 120
FOLSOM CA 95630
FOR: CALCERTS, INC.
Email: mike@calcerts.com
Status: PARTY

SHARYN BARATA
OPINION DYNAMICS CORPORATION
28202 CABOT ROAD, STE 300
LAGUNA NIGUEL CA 92677
Email: sbarata@opiniondynamics.com
Status: INFORMATION

CALIFORNIA ENERGY MARKETS
517-B POTRERO AVE
SAN FRANCISCO CA 94110
Email: CEM@newsdata.com
Status: INFORMATION

CASE ADMINISTRATION
SOUTHERN CALIFORNIA EDISON COMPANY
LAW DEPARTMENT
2244 WALNUT GROVE AVE
ROSEMEAD CA 91770
Email: Case.Admin@sce.com
Status: INFORMATION

ROD AOKI ATTORNEY
ALCANTAR & KAHL, LLP
120 MONTGOMERY ST, STE 2200
SAN FRANCISCO CA 94104
Email: rsa@a-klaw.com
Status: PARTY

DANA ARMANINO CDA
COUNTY OF MARIN
3501 CIVIC CENTER DRIVE, RM 308
SAN RAFAEL CA 94903
Email: darmanino@co.marin.ca.us
Status: INFORMATION

ROCKY BACCHUS
EP INCORPORATED
8240 DONIPHAN DRIVE
VINTON TX 79821
FOR: EP Incorporated
Email: rockybacchus@gmail.com
Status: PARTY

MICHAEL BAKER VICE PRESIDENT
SBW CONSULTING, INC.
2820 NORTHUP WAY, STE 230
BELLEVUE WA 98004
Email: mbaker@sbwconsulting.com
Status: INFORMATION

BARBARA R. BARKOVICH
BARKOVICH & YAP
44810 ROSEWOOD TERRACE
MENDOCINO CA 95460
FOR: CONSULT. TO THE CAL.LARGE ENERGY
CONSUMERS ASSN.
Email: brbarkovich@earthlink.net
Status: INFORMATION

THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA SERVICE LIST

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ALJ Assigned: Steven A. Weissman on July 11, 2006

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Total number of addressees: 280

JENNIFER BARNES
PACIFIC GAS AND ELECTRIC COMPANY
MAIL CODE N7K
245 MARKET ST
SAN FRANCISCO CA 94105
Email: j5b2@pge.com
Status: INFORMATION

CARMEN BASKETTE
ENERNOC, INC.
594 HOWARD ST, STE 400
SAN FRANCISCO CA 94105
Email: cbaskette@enernoc.com
Status: INFORMATION

MARCIA W. BECK
LAWRENCE BERKELEY NATIONAL LABORATORY
MS 90-90R3027D
1 CYCLOTRON ROAD
BERKELEY CA 94720
Email: mwbeck@lbl.gov
Status: INFORMATION

ANNETTE BEITEL
200 17TH ST
WILMETTE IL 60091
Email: annette.beitel@gmail.com
Status: INFORMATION

SYLVIA BENDER
CALIFORNIA ENERGY COMMISSION
1516 9TH ST, MS22
SACRAMENTO CA 95814
Email: sbender@energy.state.ca.us
Status: STATE-SERVICE

BRAD BERGMAN DIRECTOR
INTERGY CORPORATION
133 W. LEMON AVE.
MONROVIA CA 91016
Email: brad.bergman@intergycorp.com
Status: INFORMATION

JAY BHALLA PRINCIPAL
INTERGY CORPORATION
11875 DUBLIN BLVD., STE A201
DUBLIN CA 94568
Email: jay.bhalla@intergycorp.com
Status: INFORMATION

TIMOTHYA. BLAIR
THE METROPOLITAN WATER DISTRICT
700 N. ALAMEDA ST
LOS ANGELES CA 90012
Email: tblair@mwddh2o.com
Status: INFORMATION

BILLY BLATTNER CPUC RELATIONS MANAGER
SAN DIEGO GAS & ELECTRIC COMPANY
601 VAN NESS AVE, STE 2060
SAN FRANCISCO CA 94102
FOR: San Diego Gas & Electric and So. California Gas Company
Email: wblattner@semprautilities.com
Status: INFORMATION

MICHAEL BOCCADORO
THE DOLPHIN GROUP
925 L ST, STE 800
SACRAMENTO CA 95814
FOR: Inland Empire Utilities, Chino Basin Coalition, Santa Ana Watershed Project Authority
Email: mboccadoro@dolphingroup.org
Status: PARTY

WILLIAM H. BOOTH ATTORNEY
LAW OFFICES OF WILLIAM H. BOOTH
1500 NEWELL AVE, 5TH FLR
WALNUT CREEK CA 94596
FOR: California Large Energy Consumers Association
Email: wbooth@booth-law.com
Status: PARTY

CHRIS BROWN EXECUTIVE DIRECTOR
CALIFORNIA URBAN WATER CONSERVATION
455 CAPITOL MALL, STE 703
SACRAMENTO CA 95814
FOR: California Urban Water Conservation
Email: chris@cuwcc.org
Status: PARTY

KARL BROWN
1333 BROADWAY, STE. 240
OAKLAND CA 94612
Email: karl.brown@ucop.edu
Status: INFORMATION

MISTI BRUCERI
1521 I ST
NAPA CA 94559
Email: mistib@comcast.net
Status: INFORMATION

THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA SERVICE LIST

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Total number of addressees: 280

SARAH BUCHWALTER
ICF INTERNATIONAL
394 PACIFIC AVE., 2ND FLR
SAN FRANCISCO CA 94111
Email: sbuchwalter@icfi.com
Status: INFORMATION

ROBERT E. BURT
INSULATION CONTRACTORS ASSN.
4153 NORTHGATE BLVD., NO.6
SACRAMENTO CA 95834
FOR: Insulation Contractors Assn.
Email: burt@macnexus.org
Status: PARTY

PETER CANESSA
CALIFORNIA STATE UNIVERSITY, FRESNO
1211 CHAPARRAL CIRCLE
SAN LUIS OBISPO CA 93401
FOR: CSUF
Email: pcanessa@charter.net
Status: PARTY

LAUREN CASENTINI
RESOURCE SOLUTIONS GROUP, INC.
711 MAIN ST
HALF MOON BAY CA 94019
Email: lcasentini@rsgroup.com
Status: INFORMATION

ALISON TEN CATE
RESOURCE SOLUTIONS GROUP
711 MAIN ST
HALF MOON BAY CA 94019
Email: atencate@rsgroup.com
Status: INFORMATION

JOHN CAVALLI
ITRON, INC.
1111 BROADWAY, STE. 1800
OAKLAND CA 94607
Email: john.cavalli@itron.com
Status: INFORMATION

JOHN CELONA
505 VISTA AVE
SAN CARLOS CA 94070
Email: jcelona@sbcglobal.net
Status: INFORMATION

AUDREY CHANG STAFF SCIENTIST
NATURAL RESOURCES DEFENSE COUNCIL
111 SUTTER ST, 20TH FLR
SAN FRANCISCO CA 94104
FOR: Natural Resources Defense Council (NRDC)
Email: achang@nrdc.org
Status: PARTY

GREG CHANG
BLOOMBERG NEWS
345 CALIFORNIA ST., STE 3500
SAN FRANCISCO CA 94104
Email: gchang1@bloomberg.net
Status: INFORMATION

MICHAEL CHENG
2723 HARLAND COURT
WALNUT CREEK CA 94598
Email: michael.cheng@paconsulting.com
Status: INFORMATION

KRISTA CLARK
ASSOCIATION OF CALIFORNIA WATER AGENCIES
910 K ST, STE 100
SACRAMENTO CA 95814-3577
FOR: Association of California Water Agencies
Email: kristac@acwa.com
Status: PARTY

JOHN M. CLARKSON
HEAT PROJECT UK
ENACT ENERGY
FREEPOST NATW1078
TOLVADDON UK TR14 0HX UNITED KINGDOM
Email: john@enactenergy.com
Status: INFORMATION

Jeanne Clinton
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
505 VAN NESS AVE RM 4002
SAN FRANCISCO CA 94102-3214
Email: cln@cpuc.ca.gov
Status: STATE-SERVICE

FRED COITO
KEMA INC
492 NINTH ST., STE 220
OAKLAND CA 94607
Email: fred.coito@kema.com
Status: INFORMATION

THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA SERVICE LIST

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Commissioner Assigned: Dian Grueneich on April 17, 2006; ALJ Assigned: David M. Gamson on November 14, 2007

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ALJ Assigned: Steven A. Weissman on July 11, 2006

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Total number of addressees: 280

CHERYL COLLART
VENTURA COUNTY REGIONAL ENERGY ALLIANCE
1000 SOUTH HILL ROAD, STE. 230
VENTURA CA 93003
Email: cheryl.collart@ventura.org
Status: INFORMATION

GRANT COOKE VICE PRESIDENT
INTERGY CORPORATION
11875 DUBLIN BLVD, STE A201
DUBLIN CA 94568
Email: grant.cooke@intergycorp.com
Status: INFORMATION

Cheryl Cox
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY RESOURCES & PRICING BRANCH
505 VAN NESS AVE RM 4209
SAN FRANCISCO CA 94102-3214
FOR: DRA
Email: cxc@cpuc.ca.gov
Status: STATE-SERVICE

Fred L. Curry
CALIF PUBLIC UTILITIES COMMISSION
WATER ADVISORY BRANCH
505 VAN NESS AVE RM 3106
SAN FRANCISCO CA 94102-3214
Email: flc@cpuc.ca.gov
Status: STATE-SERVICE

Tim G. Drew
CALIF PUBLIC UTILITIES COMMISSION
ENERGY RESOURCES BRANCH
505 VAN NESS AVE AREA 4-A
SAN FRANCISCO CA 94102-3214
Email: zap@cpuc.ca.gov
Status: STATE-SERVICE

TOM ECKHART
CAL - UCONS, INC.
10612 NE 46TH ST
KIRKLAND WA 98033
FOR: CAL-UCONS, INC.
Email: tom@ucons.com
Status: PARTY

LEE ERIC SR. ENGINEER
DAVIS ENERGY GROUP
123 C ST
DAVIS CA 95616
FOR: Davis Energy Group
Status: PARTY

THOMAS P. CONLON PRESIDENT
GEOPRAXIS
PO BOX 5
SONOMA CA 95476-0005
Email: tconlon@geopraxis.com
Status: INFORMATION

LARRY R. COPE ATTORNEY
SOUTHERN CALIFORNIA EDISON
PO BOX 800 2244 WALNUT GROVE AVE
ROSEMEAD CA 91770
FOR: Southern California Edison
Email: larry.cope@sce.com
Status: PARTY

THOMAS S. CROOKS DIRECTOR
MCR PERFORMANCE SOLUTIONS
1020 SUNCAST LANE, STE 108
EL DORADO HILLS CA 95672
FOR: MCR Performance Solutions
Email: tcrooks@mcr-group.com
Status: PARTY

CHIARA D'AMORE
ICF INTERNATIONAL
14724 VENTURA BLVD.
SHERMAN OAKS CA 91403
Email: cdamore@icfi.com
Status: INFORMATION

KIRBY DUSEL
NAVIGANT CONSULTING, INC.
3100 ZINFANDEL DRIVE, STE 600
RANCHO CORDOVA CA 95670
Email: kdusel@navigantconsulting.com
Status: INFORMATION

SHAUN ELLIS
2183 UNION ST
SAN FRANCISCO CA 94123
Email: sellis@fypower.org
Status: INFORMATION

RICHARD ESTEVES
SESCO, INC.
77 YACHT CLUB DRIVE
LAKE HOPATCONG NJ 7849
FOR: SESCO
Email: sesco@optonline.net
Status: PARTY

THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA SERVICE LIST

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ALJ Assigned: Steven A. Weissman on July 11, 2006

CPUC DOCKET NO. R0604010 CPUC REV 12-07-07

Total number of addressees: 280

LARA ETTENSON SUSTAINABLE ENERGY FELLOW
NATURAL RESOURCES DEFENSE COUNCIL
111 SUTTER ST, 20TH FLR
SAN FRANCISCO CA 94104
FOR: NRDC
Email: lettenson@nrdc.org
Status: INFORMATION

BENJAMIN FINKELOR PROGRAM MANAGER
UC DAVIS ENERGY EFFICIENCY CENTER
1 SHIELDS AVE
DAVIS CA 95616
Email: bmfinkelor@ucdavis.edu
Status: INFORMATION

TED FLANIGAN PRESIDENT
ECOMOTION - THE POWER OF THE INCREMENT
1537 BARRANCA PARKWAY, STE F-104
IRVINE CA 92618
Email: TFlanigan@EcoMotion.us
Status: INFORMATION

Hazlyn Fortune
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
505 VAN NESS AVE RM 5303
SAN FRANCISCO CA 94102-3214
Email: hcf@cpuc.ca.gov
Status: STATE-SERVICE

RICHARD FOX DIRECTOR
INTERGY CORPORATION
11875 DUBLIN BLVD, STE A201
DUBLIN CA 94568
Email: rfox@intergycorp.com
Status: INFORMATION

TERRY M. FRY
NEXANT, INC.
101 SECOND ST, 10TH FLR
SAN FRANCISCO CA 94105
Email: tmfry@nexant.com
Status: INFORMATION

KATHLEEN GAFFNEY
KEMA
492 NINTH ST., STE 220
OAKLAND CA 94607
FOR: KEMA
Email: kathleen.gaffney@kema.com
Status: INFORMATION

CENTRAL FILES
SAN DIEGO GAS AND ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP31E
SAN DIEGO CA 92123
Email: centralfiles@semprautilities.com
Status: INFORMATION

JIM FLANAGAN
JAMES FLANAGAN ASSOCIATES
124 LOWER TERRACE
SAN FRANCISCO CA 94114
Email: jimflanagan4@mac.com
Status: INFORMATION

Cathleen A. Fogel
CALIF PUBLIC UTILITIES COMMISSION
ENERGY RESOURCES BRANCH
505 VAN NESS AVE AREA 4-A
SAN FRANCISCO CA 94102-3214
Email: cf1@cpuc.ca.gov
Status: STATE-SERVICE

KEVIN FOX
WILSON SONSINI GOODRICH & ROSATI
ONE MARKET ST, SPEAR TOWER, 3300
SAN FRANCISCO CA 94105
Email: kfox@wsgr.com
Status: INFORMATION

RAFAEL FRIEDMANN SUPERVISOR CUSTOMER
ENERGY EFFICIENCY
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 770000
SAN FRANCISCO CA 94177-0001
Email: rafi@pge.com
Status: INFORMATION

NORMAN J. FURUTA ATTORNEY
FEDERAL EXECUTIVE AGENCIES
1455 MARKET ST., STE 1744
SAN FRANCISCO CA 94103-1399
Email: norman.furuta@navy.mil
Status: INFORMATION

David M. Gamson
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
505 VAN NESS AVE RM 5019
SAN FRANCISCO CA 94102-3214
Email: dmg@cpuc.ca.gov
Status: STATE-SERVICE

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NIKHIL GANDHI
STRATEGIC ENERGY TECHNOLOGIES, INC.
17 WILLIS HOLDEN DRIVE
ACTON MA 1720
Email: gandhi.nikhil@verizon.net
Status: INFORMATION

WILLIE M. GATERS MANAGER, ENERGY AND
SUSTAINABILITY DIV.
GENERAL SERVICES DEPT.
COUNTY OF SONOMA
2300 COUNTY CENTER DRIVE, A200
SANTA ROSA CA 95403
FOR: COUNTY OF SONOMA
Email: gsenergy@sonoma-county.org
Status: INFORMATION

LAURA I. GENAO ATTORNEY
SOUTHERN CALIFORNIA EDISON
PO BOX 800
2244 WALNUT GROVE AVE
ROSEMEAD CA 91770
Email: Laura.Genao@sce.com
Status: INFORMATION

ROBERT GILLESKIE
CALIFORNIA CENTER FOR SUSTAINABLE ENERGY
8690 BALBOA AVE, STE 100
SAN DIEGO CA 92123
FOR: California Center for Sustainable Energy
Email: robert.gilleskie@energycenter.org
Status: INFORMATION

JENNY GLUZGOLD
PACIFIC GAS & ELECTRIC CO.
77 BEALE ST, B9A
SAN FRANCISCO CA 94105
Email: yxg4@pge.com
Status: INFORMATION

ASHISH GOEL FOUNDER AND COO
INTERGY CORPORATION
11875 DUBLIN BLVD, STE A201
DUBLIN CA 94568
Email: ashish.goel@intergycorp.com
Status: INFORMATION

Evelyn P. Gonzales
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
505 VAN NESS AVE RM 5207
SAN FRANCISCO CA 94102-3214
Email: epg@cpuc.ca.gov
Status: STATE-SERVICE

E.V. (AL) GARCIA
CALIFORNIA ENERGY COMMISSION
1516 NINTH ST. MS 42
SACRAMENTO CA 95814
FOR: California Energy Commission
Email: agarcia@energy.state.ca.us
Status: STATE-SERVICE

DAN GEIS
THE DOLPHIN GROUP
925 L ST, STE 800
SACRAMENTO CA 95814
FOR: Inland Empries Utilities Agency
Email: dgeis@dolphingroup.org
Status: INFORMATION

BARBARA GEORGE
WOMEN'S ENERGY MATTERS
PO BOX 548
FAIRFAX CA 94978
FOR: Women's Energy Matters (WEM)
Email: wem@igc.org
Status: PARTY

DONALD GILLIGAN PRESIDENT
NATIONAL ASSOCIATION OF ENERGY SERVICE
610 MOUNTAIN ST
SHARON MA 2067
Email: donaldgilligan@comcast.net
Status: INFORMATION

ROBERT GNAIZDA
THE GREENLINING INSTITUTE
1918 UNIVERSITY AVE., 2/F
BERKELEY CA 94704
FOR: THE GREENLINING INSTITUTE
Email: robertg@greenlining.org
Status: INFORMATION

ANDY GOETT
PA CONSULTING GROUP
425 MARKET ST, 22ND FLR
SAN FRANCISCO CA 94105
Email: andy.goett@paconsulting.com
Status: INFORMATION

HAYLEY GOODSON ATTORNEY
THE UTILITY REFORM NETWORK
711 VAN NESS AVE, STE 350
SAN FRANCISCO CA 94102
FOR: TURN
Email: hayley@turn.org
Status: PARTY

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DAVID L. GORDON PROGRAM MANAGER
CALIFORNIA CENTER FOR SUSTAINABLE ENERGY
8690 BALBOA AVE., STE 100
SAN DIEGO CA 62123
FOR: California Center for Sustainable Energy
Email: david.gordon@energycenter.org
Status: PARTY

MEG GOTTSTEIN ADMINISTRATIVE LAW JUDGE
PO BOX 210/21496 NATIONAL ST
VOLCANO CA 95689
Email: gottstein@volcano.net
Status: STATE-SERVICE

AMELIA GULKIS
ENSAVE, INC.
65 MILLER ST, STE 105
RICHMOND VT 5477
Email: ameliag@ensave.com
Status: INFORMATION

NICK HALL
TECMARKET WORKS
165 WEST NETHERWOOD ROAD, 2/F, STE A
OREGON WI 53575
Email: nphall@tecmarket.net
Status: INFORMATION

TOM HAMILTON MANAGING PARTNER
ENERGY CONCIERGE SERVICES
321 MESA LILA RD
GLENDALE CA 91208
Email: THAMILTON5@CHARTER.NET
Status: INFORMATION

Mikhail Haramati
CALIF PUBLIC UTILITIES COMMISSION
ENERGY RESOURCES BRANCH
505 VAN NESS AVE AREA 4-A
SAN FRANCISCO CA 94102-3214
Email: mkh@cpuc.ca.gov
Status: STATE-SERVICE

MOLLY HARCOS
RUNYON, SALTZMAN & EINHORN, INC.
1 CAPITOL MALL, STE 400
SACRAMENTO CA 95814
Email: mharcos@rs-e.com
Status: INFORMATION

Meg Gottstein
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
505 VAN NESS AVE RM 2106
SAN FRANCISCO CA 94102-3214
Email: meg@cpuc.ca.gov
Status: STATE-SERVICE

KRISTEN GRENFELL
NATURAL RESOURCES DEFENSE COUNCIL
111 SUTTER ST 20TH FLR
SAN FRANCISCO CA 94104
Email: kgrenfell@nrdc.org
Status: INFORMATION

DALE A. GUSTAVSON GENERAL MANAGER
BETTER BUILDINGS INTERACTIVE, LLC.
31 E MACARTHUR CRES APT B314
SANTA ANA CA 92707-5936
FOR: BETTER BUILDINGS INTERACTIVE, LLC.
Email: dale@betterbuildings.com
Status: INFORMATION

GERRY HAMILTON SENIOR ASSOCIATE
GLOBAL ENERGY PARTNERS, LLC
3569 MT. DIABLO BLVD., STE 200
LAYFAYETTE CA 94549
Email: ghamilton@gepllc.com
Status: INFORMATION

ROBERT W. HAMMON PRINCIPAL
CONSOL
7407 TAM OSHANTER DRIVE
STOCKTON CA 95210-3370
Email: Rob@ConSol.ws
Status: INFORMATION

RACHEL HARCHARIK
ITRON, INC.
11236 EL CAMINO REAL
SAN DIEGO CA 92130
Email: rachel.harcharik@itron.com
Status: INFORMATION

Katherine Hardy
CALIF PUBLIC UTILITIES COMMISSION
ENERGY RESOURCES BRANCH
505 VAN NESS AVE AREA 4-A
SAN FRANCISCO CA 94102-3214
Email: keh@cpuc.ca.gov
Status: STATE-SERVICE

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MERRILEE HARRIGAN VICE PRESIDENT OF EDUCATION
ALLIANCE TO SAVE ENERGY
SUITE 600
1850 M. ST NW, STE 600
WASHINGTON DC 20036
FOR: Alliance to Save Energy
Email: mharrigan@ase.org
Status: PARTY

MARCEL HAWIGER ATTORNEY
THE UTILITY REFORM NETWORK
711 VAN NESS AVE, STE 350
SAN FRANCISCO CA 94102
FOR: TURN
Email: marcel@turn.org
Status: PARTY

BRIAN HEDMAN VICE PRESIDENT
QUANTEC, LLC
720 SW WASHINGTON ST, STE 400
PORTLAND OR 97205
Email: brian.hedman@quantecllc.com
Status: INFORMATION

NORA HERNANDEZ
COUNTY OF LOS ANGELES-INTERNAL SERVICES
1100 N. EASTERN AVE
LOS ANGELES CA 90063
Email: nhernandez@isd.co.la.ca.us
Status: INFORMATION

CATHY HIGGINS PROGRAM DIRECTOR
NEW BUILDINGS INSTITUTE
142 E. JEWETT
WHITE SALMON WA 98672
FOR: New Buildings Institute
Email: higgins@newbuildings.org
Status: PARTY

J. ANDREW HOERNER
REDEFINING PROGRESS
1904 FRANKLIN ST
OAKLAND CA 94612
FOR: Redefining Progress
Email: hoerner@redefiningprogress.org
Status: PARTY

BOB HONDEVILLE
MODESTO IRRIGATION DISTRICT
1231 11TH ST
MODESTO CA 95354
Email: bobho@mid.org
Status: INFORMATION

LYNN HAUG
ELLISON, SCHNEIDER & HARRIS, LLP
2015 H ST
SACRAMENTO CA 95816
FOR: Dept. of General Services/Energy Policy Advisory
Committee
Email: lmh@eslawfirm.com
Status: PARTY

ELAINE HEBERT
CALIFORNIA ENERGY COMMISSION
1516 9TH ST, MS-42
SACRAMENTO CA 95814
Email: ehebert@energy.state.ca.us
Status: INFORMATION

JEFFREY HELLER FAIA - PRESIDENT
HELLER MANUS ARCHITECTS
221 MAIN ST, STE 940
SAN FRANCISCO CA 94044
FOR: Heller Manus Architects
Email: JeffreyH@hellermanus.com
Status: PARTY

DENNIS J. HERRERA CITY ATTORNEY
CITY AND COUNTY OF SAN FRANCISCO
1 DR. CARLTON GOODLET PLAZA
SAN FRANCISCO CA 94102
FOR: CITY AND COUNTY OF SAN FRANCISCO
Status: PARTY

JEFF HIRSCH
JAMES J. HIRSCH & ASSOCIATES
12185 PRESILLA ROAD
CAMARILLO CA 93012-9243
Email: Jeff.Hirsch@DOE2.com
Status: INFORMATION

JENNIFER HOLMES
ITRON INC.
11236 EL CAMINO REAL
SAN DIEGO CA 92130
Email: jennifer.holmes@itron.com
Status: INFORMATION

BARRY HOOPER
CITY OF SAN JOSE
10TH FLOOR
200 EAST SANTA CLARA ST.
SAN JOSE CA 95113-1905
Email: barry.hooper@sanjoseca.gov
Status: INFORMATION

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Edward Howard
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF STRATEGIC PLANNING
505 VAN NESS AVE RM 5119
SAN FRANCISCO CA 94102-3214
Email: trh@cpuc.ca.gov
Status: STATE-SERVICE

TAMLYN M. HUNT ENERGY PROGRAM DIRECTOR
COMMUNITY ENVIRONMENTAL COUNCIL
26 W. ANAPAMU ST., 2ND FLR
SANTA BARBARA CA 93101
FOR: Community Environmental Council
Email: thunt@cecmail.org
Status: PARTY

MWIRIGI IMUNGI
THE ENERGY COALITION
15615 ALTON PARKWAY, STE 245
IRVINE CA 92618
FOR: The Energy Coalition
Status: PARTY

NANCY JENKINS, P.E. MANAGER
CALIFORNIA ENERGY COMMISSION
1516 NINTH ST MS-43
SACRAMENTO CA 95814
Status: STATE-SERVICE

KATIE SHULTE JOUNG
CALIFORNIA URBAN WATER CONSERVATION
455 CAPITOL MALL, STE 703
SACRAMENTO CA 95814
Email: katie@cuwcc.org
Status: INFORMATION

ALEX KANG
ITRON, INC.
1111 BROADWAY, STE. 1800
OAKLAND CA 94607
Email: alex.kang@itron.com
Status: INFORMATION

ANN KELLY DEPARTMENT OF THE ENVIRONMENT
CITY AND COUNTY OF SAN FRANCISCO
11 GROVE ST
SAN FRANCISCO CA 94102
Email: ann.kelly@sfgov.org
Status: INFORMATION

MARSHALL B. HUNT PROGRAMS DIRECTOR
WESTERN COOLING EFFICIENCY CENTER
UC DAVIS
1554 DREW AVE, UC DAVIS
DAVIS CA 95616-4632
FOR: WESTERN COOLING EFFICIENCY CENTER
Email: mbhunt@ucdavis.edu
Status: INFORMATION

Judith Ikle
CALIF PUBLIC UTILITIES COMMISSION
ENERGY RESOURCES BRANCH
505 VAN NESS AVE RM 4012
SAN FRANCISCO CA 94102-3214
Email: jci@cpuc.ca.gov
Status: STATE-SERVICE

PETER C. JACOBS
BUILDING METRICS INC.
2540 FRONTIER AVE. STE 100
BOULDER CO 80301
Email: pjacobs@buildingmetrics.biz
Status: INFORMATION

LOURDES JIMENEZ-PRICE OFFICE OF THE GENERAL
COUNSEL
SACRAMENTO MUNICIPAL UTILITY DISTRICT
6201 S ST, MS B406
SACRAMENTO CA 95817-1899
FOR: SMUD
Email: ljimene@smud.org
Status: PARTY

KURT J. KAMMERER
K. J. KAMMERER & ASSOCIATES
PO BOX 60738
SAN DIEGO CA 92166-8738
Email: kjk@kjkammerer.com
Status: INFORMATION

ROBERT KASMAN
PACIFIC GAS AND ELECTRIC COMPANY
245 MARKET STYREET, RM 656B
SAN FRANCISCO CA 94105-1702
Email: rekl@pge.com
Status: INFORMATION

BILL KELLY CORRESPONDENT
CALIFORNIA ENERGY CIRCUIT
PO BOX 1022
SOUTH PASADENA CA 91031
Email: southlandreports@earthlink.net
Status: INFORMATION

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M. SAMI KHAWAJA, PH.D
QUANTEC, LLC
SUITE 400
720 SW WASHINGTON ST
PORTLAND OR 97205
Email: Sami.Khawaja@quantecllc.com
Status: INFORMATION

GARY KLEIN
CALIFORNIA ENERGY COMMISSION
1516 NINTH ST
SACRAMENTO CA 95814
Email: gklein@energy.state.ca.us
Status: STATE-SERVICE

JOHN KOTOWSKI CHIEF EXECUTIVE OFFICER
GLOBAL ENERGY PARTNERS, LLC
3569 MT. DIABLO BLVD., STE 200
LAFAYETTE CA 94549
FOR: Global Energy Partners, LLC
Email: jak@gepllc.com
Status: PARTY

GERALD LAHR
ASSOCIATION OF BAY AREA GOVERNMENTS
101 8TH ST
OAKLAND CA 94607
FOR: ABAG
Email: jerry@abag.ca.gov
Status: PARTY

Jean A. Lamming
CALIF PUBLIC UTILITIES COMMISSION
ENERGY DIVISION
505 VAN NESS AVE AREA 4-A
SAN FRANCISCO CA 94102-3214
Email: jl2@cpuc.ca.gov
Status: STATE-SERVICE

SANDY LAWRIE
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE ST, MC B9A
SAN FRANCISCO CA 94105
Email: slda@pge.com
Status: INFORMATION

STEVEN LEHTONEN
PLUMBING, HEATING, COOLING CONTRACTORS
4153 NORTHGATE BLVD., NO. 6
SACRAMENTO CA 95834-1218
Email: sjameslehtonen@yahoo.com
Status: INFORMATION

NANCY KIRSHNER-RODRIGUEZ CONSULTING
DEPARTMENT MANAGER
CONSOL
7407 TAM O SHANTER DRIVE
STOCKTON CA 95210-3370
Email: NancyKRod@conSol.ws
Status: INFORMATION

ROBERT L. KNIGHT
BEVILACQUA-KNIGHT INC
1000 BROADWAY, STE 410
OAKLAND CA 94607
FOR: BEVILACQUA-KNIGHT INC/ California building
Performance Contractor's Assn.
Email: rknight@bki.com
Status: PARTY

STEVE KROMER
3110 COLLEGE AVE, APT 12
BERKELEY CA 94705
FOR: Steven Kromer
Email: stevek@kromer.com
Status: INFORMATION

Peter Lai
CALIF PUBLIC UTILITIES COMMISSION
ENERGY RESOURCES BRANCH
320 WEST 4TH ST STE 500
LOS ANGELES CA 90013
Email: ppl@cpuc.ca.gov
Status: STATE-SERVICE

JOHN LAUN
APOGEE INTERACTIVE, INC.
1220 ROSECRANS ST., STE 308
SAN DIEGO CA 92106
Email: jlaun@apogee.net
Status: INFORMATION

Diana L. Lee
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
505 VAN NESS AVE RM 4300
SAN FRANCISCO CA 94102-3214
FOR: DRA
Email: dil@cpuc.ca.gov
Status: PARTY

KAE LEWIS
CALIFORNIA ENERGY COMMISSION
1516 9TH ST, MS 22
SACRAMENTO CA 95814
Email: klewis@energy.state.ca.us
Status: INFORMATION

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MALCOLM LEWIS PRESIDENT
CTG ENERGETICS, INC.
16 TECHNOLOGY DRIVE, STE 109
IRVINE CA 92618
FOR: CTG Energetics, Inc.
Email: mlewis@ctg-net.com
Status: PARTY

JODY LONDON
JODY LONDON CONSULTING
PO BOX 3629
OAKLAND CA 94609
FOR: County of Los Angeles, Internal Services
Department/The Local Government Sustainable
EnergyCoalition
Email: jody_london_consulting@earthlink.net
Status: PARTY

JAY LUBOFF
JAY LUBOFF CONSULTING SERVICES
7 ANNIE LANE
MILL VALLEY CA 94941
Email: jcluboff@lmi.net
Status: INFORMATION

DOUGLAS E. MAHONE
HESCHONG MAHONE GROUP
11626 FAIR OAKS BLVD., 302
FAIR OAKS CA 95628
Email: dmahone@h-m-g.com
Status: INFORMATION

BILL MARCUS
JBS ENERGY
311 D ST, STE. A
WEST SACRAMENTO CA 95605
FOR: The Utility Reform Network
Email: bill@jbsenergy.com
Status: PARTY

JILL MARVER
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 770000, N7K
SAN FRANCISCO CA 94177
Email: jkz1@pge.com
Status: INFORMATION

ANDREW MCALLISTER DIRECTOR OF OPERATIONS
CALIFORNIA CENTER FOR SUSTAINABLE ENERGY
8690 BALBOA AVE., STE 100
SAN DIEGO CA 92123
FOR: California Center for Sustainable Energy
Email: andrew.mcallister@energycenter.org
Status: PARTY

DONALD C. LIDDELL ATTORNEY
DOUGLASS & LIDDELL
2928 2ND AVE
SAN DIEGO CA 92103
FOR: California Natural Gas Vehicle Coalition/ Ice Energy
Inc.
Email: liddell@energyattorney.com
Status: PARTY

MARIANN LONG ASSISTANT GENERAL MANAGER
UTILITIES JOINT SERVICES
201 S. ANAHEIM BLVD., NO. 101
ANAHEIM CA 92805
Email: mlong@anaheim.net
Status: INFORMATION

DIANA MAHMUD ATTORNEY
THE METROPOLITAN WATER DISTRICT OF SOUTH
PO BOX 54153
LOS ANGELES CA 90054-0153
FOR: The Metropolitan Water District of Southern California
Email: dmahmud@mwdh2o.com
Status: PARTY

Kim Malcolm
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
505 VAN NESS AVE RM 5005
SAN FRANCISCO CA 94102-3214
Email: kim@cpuc.ca.gov
Status: STATE-SERVICE

GARDNER MARGIE
NW ENERGY EFFICIENCY ALLIANCE
529 SW THIRD AVE
PORTLAND OR 97204
FOR: NW ENERGY EFFICIENCY ALLIANCE
Email: mgardner@nwalliance.org
Status: INFORMATION

BRUCE MAST
BUILD IT GREEN
1434 UNIVERSITY AVE
BERKELEY CA 94702
Email: Bruce@BuildItGreen.org
Status: INFORMATION

RICHARD MCCANN
M.CUBED
2655 PORTAGE BAY ROAD, STE 3
DAVIS CA 95616
Email: rmccann@umich.edu
Status: INFORMATION

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ANN L. MCCORMICK, P.E. PRINCIPAL
NEWCOMB ANDERSON MCCORMICK
201 MISSION ST, STE 2010
SAN FRANCISCO CA 94105
Email: ann_mccormick@newcomb.cc
Status: INFORMATION

KEITH R. MCCREA ATTORNEY
SUTHERLAND ASBILL & BRENNAN LLP
1275 PENNSYLVANIA AVE, NW
WASHINGTON DC 20004
FOR: California Manufacturers & Technology Association
Email: keith.mccrea@sablaw.com
Status: PARTY

WILLIAM P. MCDONNELL
THE METROPOLITAN WATER DISTRICT
700 N. ALAMEDA ST
LOS ANGELES CA 90012
Email: bmcdonnell@mwadh2o.com
Status: INFORMATION

MELISSA MCGUIRE
SUMMIT BLUE CONSULTING LLC
1722 14TH ST, STE 230
BOULDER CO 80302
Email: mmcguire@summitblue.com
Status: INFORMATION

WALTER MCGUIRE
EFFICIENCY PARTNERSHIP
2962 FILLMORE ST
SAN FRANCISCO CA 94123
Email: wmcguire@fypower.org
Status: INFORMATION

BRUCE MCLAUGHLIN
BRAUN & BLAISING, P.C.
915 L ST, STE 1270
SACRAMENTO CA 95814
Email: mclaughlin@braunlegal.com
Status: INFORMATION

ROBERT B. MCLENNAN
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE ST
SAN FRANCISCO CA 94105
FOR: PACIFIC GAS AND ELECTRIC COMPANY
Email: rbm4@pge.com
Status: INFORMATION

ROSEMARY MCMAHILL DIRECTOR - REGULATORY
AFFAIRS
CURRENT GROUP LLC
2500 STECK AVE. NO. 35
AUSTIN TX 78757
Email: rmcmahill@currentgroup.com
Status: INFORMATION

DON MEEK ATTORNEY
10949 SW 4TH AVE
PORTLAND OR 97219
FOR: Women's Energy Matters
Status: PARTY

ELENA MELLO
SIERRA PACIFIC POWER COMPANY
6100 NEIL ROAD
RENO NV 89520
Email: emello@sppc.com
Status: INFORMATION

MICHAEL MESSENGER
CALIFORNIA ENERGY COMMISSION
1516 9TH ST
SACRAMENTO CA 95814
Email: Mmesseng@energy.state.ca.us
Status: STATE-SERVICE

JIM MEYERS SOUTHWEST REGIONAL MANAGER
NORTH AMERICAN INSULATION MANUF. ASSOC.
7792 SOUTH HARRISON CIRCLE
CENTENNIAL CO 80122
Email: jmeyers@naima.org
Status: INFORMATION

PETER MILLER CONSULTANT
1834 DELAWARE ST
BERKELEY CA 94703
Email: p.miller@earthlink.net
Status: INFORMATION

WILLIAM C. MILLER
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 770000
SAN FRANCISCO CA 94177
Email: wcm2@pge.com
Status: INFORMATION

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KAREN NORENE MILLS ATTORNEY
CALIFORNIA FARM BUREAU FEDERATION
2300 RIVER PLAZA DRIVE
SACRAMENTO CA 95833
FOR: California Farm Bureau Federation
Email: kmills@cbbf.com
Status: PARTY

CYNTHIA K. MITCHELL
530 COLGATE COURT
RENO NV 89503
FOR: TURN
Email: ckmitchell1@sbcglobal.net
Status: PARTY

STEPHEN A. S. MORRISON ATTORNEY
CITY & COUNTY OF SAN FRANCISCO
OFFICE OF THE CITY ATTORNEY
CITY HALL, STE 234
SAN FRANCISCO CA 94102
FOR: City & County of San Francisco
Email: stephen.morrison@sfgov.org
Status: PARTY

ROBERT MOWRIS, P.E.
ROBERT MOWRIS & ASSOCIATES
PO BOX 2141
OLYMPIC VALLEY CA 96145
Email: rmowris@earthlink.net
Status: INFORMATION

SUSAN MUNVES ENERGY AND GREEN BLDG. PROG.
ADMIN.
CITY OF SANTA MONICA
1212 5TH ST, FIRST FLR
SANTA MONICA CA 90401
Email: susan.munves@smgov.net
Status: INFORMATION

TERRY L. MURRAY
MURRAY & CRATTY
8627 THORS BAY ROAD
EL CERRITO CA 94530
Email: tlmurray@earthlink.net
Status: INFORMATION

SARA STECK MYERS ATTORNEY
122 28TH AVE
SAN FRANCISCO CA 94121
FOR: Center for Energy Efficiency and Renewable
Technologies (CEERT)
Email: ssmyers@att.net
Status: PARTY

CRYSTAL NEEDHAM SENIOR DIRECTOR, COUNSEL
EDISON MISSION ENERGY
18101 VON KARMAN AVE., STE 1700
IRVINE DC 92612-1046
Email: cneedham@edisonmission.com
Status: INFORMATION

ROB NEENAN
CALIFORNIA LEAGUE OF FOOD PROCESSORS
1755 CREEKSIDE OAKS DRIVE, STE 250
SACRAMENTO CA 95833
FOR: California League of Food Processors
Email: rob@clfp.com
Status: PARTY

DAVID NEMTZOW
1254 9TH ST, NO. 6
SANTA MONICA CA 90401
Email: david@nemtzw.com
Status: INFORMATION

David Ng
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
505 VAN NESS AVE RM 5207
SAN FRANCISCO CA 94102-3214
Email: dhn@cpuc.ca.gov
Status: STATE-SERVICE

ANNE ARQUIT NIEDERBERGER
POLICY SOLUTIONS
333 RIVER ST, NO. 1228
HOBOKEN NJ 7030
Status: INFORMATION

SEPHRA A. NINOW POLICY ANALYST
CALIFORNIA CENTER FOR SUSTAINABLE ENERGY
8690 BALBOA AVE, STE 100
SAN DIEGO CA 92123
Email: sephra.ninow@energycenter.org
Status: PARTY

RITA NORTON
RITA NORTON AND ASSOCIATES, LLC
18700 BLYTHSWOOD DRIVE,
LOS GATOS CA 95030
Email: rita@ritanortonconsulting.com
Status: INFORMATION

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PAUL NOTTI
HONEYWELL UTILITY SOLUTIONS
6336 SE MILWAUKIE AVE. 11
PORTLAND OR 97202
Email: paul.notti@honeywell.com
Status: INFORMATION

SUSAN O'BRIEN
MCCARTHY & BERLIN, LLP
100 PARK CENTER PLAZA, STE. 501
SAN JOSE CA 95113
Email: sobrien@mccarthylaw.com
Status: INFORMATION

ED OSANN EXECUTIVE DIRECTOR
CALIF. URBAN WATER CONSERVATION COUNCIL
1001 CONNECTICUT AVE., NW. STE 801
WASHINGTON DC 20036
Email: eosann@starpower.net
Status: INFORMATION

DIANA PAPE
ICF INTERNATIONAL
14724 VENTURA BLVD.
SHERMAN OAKS CA 91403
Email: dpape@icfi.com
Status: INFORMATION

EILEEN PARKER
QUEST
2001 ADDISON ST, STE. 300
BERKELEY CA 94704
FOR: Quantum Energy Services & Technologies, Inc.
Status: PARTY

STEVEN D. PATRICK
SAN DIEGO GAS & ELECTRIC COMPANY
555 WEST FIFTH ST, STE 1400
LOS ANGELES CA 90013-1011
FOR: San Diego Gas & Electric Company and Southern
California Gas Company
Email: spatrack@sempra.com
Status: PARTY

CARL PECHMAN
POWER ECONOMICS
901 CENTER ST
SANTA CRUZ CA 95060
Email: cpechman@powereconomics.com
Status: INFORMATION

CHONDA J. NWAMU ATTORNEY
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE ST, B30A
SAN FRANCISCO CA 94105
FOR: Pacific Gas and Electric
Email: cjn3@pge.com
Status: PARTY

CLAUDIA ORLANDO
CALIFORNIA ENERGY COMMISSION
1516 NINTH ST. MS 25
SACRAMENTO CA 95814
Email: Corlando@energy.state.ca.us
Status: INFORMATION

Ayat E. Osman
CALIF PUBLIC UTILITIES COMMISSION
ENERGY RESOURCES BRANCH
505 VAN NESS AVE AREA 4-A
SAN FRANCISCO CA 94102-3214
Email: aeo@cpuc.ca.gov
Status: STATE-SERVICE

LAURIE PARK
NAVIGANT CONSULTING, INC.
3100 ZINFANDEL DRIVE, STE 600
RANCHO CORDOVA CA 95670-6078
Email: lpark@navigantconsulting.com
Status: INFORMATION

JIM PARKS
SACRAMENTO MUNICIPAL UTILITY DIST.
6301 S ST, A204
SACRAMENTO CA 95852-1830
Email: jparks@smud.org
Status: PARTY

Lisa Paulo
CALIF PUBLIC UTILITIES COMMISSION
ENERGY RESOURCES BRANCH
505 VAN NESS AVE AREA 4-A
SAN FRANCISCO CA 94102-3214
Email: lp1@cpuc.ca.gov
Status: STATE-SERVICE

CARLOS F. PENA
SEMPRA ENERGY LAW DEPARTMENT
101 ASH ST HQ12
SAN DIEGO CA 92101
FOR: San Diego Gas & Electric/SoCal Gas
Email: cfpena@sempra.com
Status: PARTY

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JANE S. PETERS, PH.D.
RESEARCH INTO ACTION, INC.
PO BOX 12312
PORTLAND OR 97212
Email: janep@researchintoaction.com
Status: INFORMATION

ELLEN PETRILL DIRECTOR, PUBLIC/PRIVATE
PARTNERSHIPS
ELECTRIC POWER RESEARCH INSTITUTE
3420 HILLVIEW AVE
PALO ALTO CA 94304
Email: epetrill@epri.com
Status: INFORMATION

CLARK PIERCE
LANDIS+GYR
REGULATORY AFFAIRS
246 WINDING WAY
STRAFORD NJ 8084
Email: Clark.Pierce@us.landisgyr.com
Status: INFORMATION

JENNIFER PORTER POLICY ANALYST
CALIFORNIA CENTER FOR SUSTAINABLE ENERGY
8690 BALBOA AVE, STE 100
SAN DIEGO CA 92123
Email: jennifer.porter@energycenter.org
Status: PARTY

JOHN PROCTOR PRESIDENT
PROCTOR ENGINEERING GROUP
418 MISSION AVE
SAN RAFAEL CA 94901
FOR: Proctor Engineering Group, Ltd.
Email: john@proctoreng.com
Status: PARTY

BOB RAMIREZ
ITRON, INC. (CONSULTING & ANALYSIS DIV.)
11236 EL CAMINO REAL
SAN DIEGO CA 92130
Email: bob.ramirez@itron.com
Status: INFORMATION

ROBERT J. REINHARD
MORRISON AND FOERSTER
425 MARKET ST
SAN FRANCISCO CA 94105-2482
Email: rreinhard@mofo.com
Status: INFORMATION

ANN PETERSON
ITRON, INC.
1111 BROADWAY, STE 1800
OAKLAND CA 94607
Email: Ann.Peterson@itron.com
Status: INFORMATION

DAVID R. PETTIJOHN MANAGER, WATER RESOURCES
DEVELOPMENT
LOS ANGELES DEPT. OF WATER & POWER
111 NORTH HOPE ST, ROOM 1460
LOS ANGELES CA 90012
Email: David.Pettijohn@ladwp.com
Status: INFORMATION

EDWARD G. POOLE ATTORNEY
ANDERSON & POOLE
601 CALIFORNIA ST, STE 1300
SAN FRANCISCO CA 94108-2818
FOR: California Independent Petroleum Association
Email: epoole@adplaw.com
Status: INFORMATION

Anne W. Premo
CALIF PUBLIC UTILITIES COMMISSION
RATEMAKING BRANCH
770 L ST, STE 1050
SACRAMENTO CA 95814
Email: awp@cpuc.ca.gov
Status: STATE-SERVICE

SHILPA RAMALYA
77 BEALE ST, MAIL CODE N6G
SAN FRANCISCO CA 94105
Email: SRRd@pge.com
Status: INFORMATION

JESSE W. RASKIN LEGAL ASSOCIATE
THE GREENLINING INSTITUTE
1918 UNIVERSITY AVE, 2ND FLR
BERKELEY CA 94704
FOR: THE GREENLINING INSTITUTE
Email: jesser@greenlining.org
Status: INFORMATION

WHITNEY RICHARDSON
PACIFIC GAS & ELECTRIC
77 BEALE ST, MCB9A
SAN FRANCISCO CA 94105
Email: WKR4@pge.com
Status: INFORMATION

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Thomas Roberts
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY RESOURCES & PRICING BRANCH
505 VAN NESS AVE RM 4205
SAN FRANCISCO CA 94102-3214
Email: tcr@cpuc.ca.gov
Status: STATE-SERVICE

TIM ROSENFELD
MARIN ENERGY MANAGEMENT TEAM
131 CAMINO ALTO, STE D
MILL VALLEY CA 94941
FOR: Marin Energy Management Team
Email: tim@marinemt.org
Status: PARTY

JILL RUGANI
RUNYON SALTZMAN & EINHORN, INC.
ONE CAPITOL MALL, STE 400
SACRAMENTO CA 95814
Email: jrugani@rs-e.com
Status: INFORMATION

RICHARD SAPUDAR
CALIFORNIA ENERGY COMMISSION
1516 NINTH ST
SACRAMENTO CA 95814
Email: rsapudar@energy.state.ca.us
Status: INFORMATION

PETER M. SCHWARTZ ATTORNEY
PETER SCHWARTZ & ASSOCIATES, LLC
381 CHAPMAN DRIVE
CORTE MADERA CA 94925
FOR: Peter M. Schwartz
Email: pmschwartz@sbcglobal.net
Status: PARTY

CHRIS SCRUTON
8690 CALVINE RD.
SACRAMENTO CA 95828
FOR: Chris Scruton
Email: cscruton@energy.state.ca.us
Status: PARTY

JON W. SLANGERUP
CLEAREDGE POWER CORPORATION
258 HIGH ST, STE 100
PALO ALTO CA 94301
FOR: ClearEdge Power Corporation
Email: js@clearedgepower.com
Status: PARTY

CYNTHIA ROGERS
CALIFORNIA ENERGY COMMISSION
1516 9TH ST
SACRAMENTO CA 95814
Email: crogers@energy.state.ca.us
Status: STATE-SERVICE

JAMES ROSS
RCS, INC.
500 CHESTERFIELD CENTER, STE 320
CHESTERFIELD MO 63017
Email: jimross@r-c-s-inc.com
Status: PARTY

HANK RYAN
SMALL BUSINESS CALIFORNIA
750 47TH AVE., 56
CAPITOLA CA 95010
FOR: Small Business California
Email: hryan@smallbusinesscalifornia.org
Status: PARTY

Don Schultz
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY RESOURCES & PRICING BRANCH
770 L ST, STE 1050
SACRAMENTO CA 95814
FOR: DRA
Email: dks@cpuc.ca.gov
Status: STATE-SERVICE

JUDI G. SCHWEITZER
SCHWEITZER AND ASSOCIATES, INC.
25422 TRABUCO ROAD, STE.105-P
LAKE FOREST CA 92630
Email: judi.schweitzer@post.harvard.edu
Status: PARTY

SAM SIRKIN
6908 SW 37TH AVE
PORTLAND OR 97219
Email: samsirkin@cs.com
Status: INFORMATION

GAIL L. SLOCUM
PACIFIC GAS AND ELECTRIC COMPANY
ROOM 3151
77 BEALE ST
SAN FRANCISCO CA 94120
FOR: Pacific Gas and Electric Company
Email: glsg@pge.com
Status: PARTY

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BRUCE T. SMITH
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE ST, RM 965, B9A
SAN FRANCISCO CA 94177
Email: bts1@pge.com
Status: INFORMATION

RICHARD T. SPERBERG
ONSITE ENERGY CORPORATION
2701 LOKER AVE WEST, STE 107
CARLSBAD CA 92010
Email: rsperberg@onsitenergy.com
Status: INFORMATION

JAMES STACK
FREEMAN, SULLIVAN & CO.
101 MONTGOMERY ST. 15TH FLR
SAN FRANCISCO CA 94104
Email: jamesstack@fscgroup.com
Status: INFORMATION

Joyce Steingass
CALIF PUBLIC UTILITIES COMMISSION
WATER BRANCH
505 VAN NESS AVE RM 4104
SAN FRANCISCO CA 94102-3214
Email: jws@cpuc.ca.gov
Status: STATE-SERVICE

IRENE M. STILLINGS EXECUTVE DIRECTOR
CALIFORNIA CENTER FOR SUSTAINABLE ENERGY
8690 BALBOA AVE., STE. 100
SAN DIEGO CA 92123
Email: irene.stillings@energycenter.org
Status: PARTY

MATT SULLIVAN
NEWCOMB ANDERSON MCCORMICK
201 MISSION ST., STE 2010
SAN FRANCISCO CA 94105
Email: matt_sullivan@newcomb.cc
Status: INFORMATION

KENNY SWAIN
NAVIGANT CONSULTING
3100 ZINFANDEL DRIVE, STE 600
RANCHO CORDOVA CA 95670
Email: kenneth.swain@navigantconsulting.com
Status: INFORMATION

JEANNE M. SOLE DEPUTY CITY ATTORNEY
CITY AND COUNTY OF SAN FRANCISCO
1 DR. CARLTON B. GOODLETT PLACE, RM. 234
SAN FRANCISCO CA 94102
FOR: City and County of San Francisco
Email: jeanne.sole@sfgov.org
Status: PARTY

JAMES SQUERI ATTORNEY
GOODIN MACBRIDE SQUERI DAY & LAMPREYLLP
505 SANSOME ST, STE 900
SAN FRANCISCO CA 94111
FOR: CBIAA/CAA
Email: jsqueri@gmssr.com
Status: PARTY

GREY STAPLES
THE MENDOTA GROUP, LLC
1830 FARO LANE
SAINT PAUL MN 55118
Email: gstaples@mendotagroup.net
Status: INFORMATION

BOBBI J. STERRETT SNR. SPECIALIST/STATE
REGULATORY AFFAIRS
SOUTHWEST GAS CORPORATION
5241 SPRING MOUNTAIN ROAD
LAS VEGAS NV 89150-0002
Email: bobbi.sterrett@swgas.com
Status: INFORMATION

G. PATRICK STONER
LOCAL GOVERNMENT COMMISSION
1303 J ST, STE 250
SACRAMENTO CA 95816
Email: pstoner@lgc.org
Status: INFORMATION

MARY SUTTER
EQUIPOISE CONSULTING INC.
2415 ROOSEVELT DRIVE
ALAMEDA CA 94501-6238
Email: Mary@EquipoiseConsulting.com
Status: INFORMATION

MICHELE SWANSON
SOUTH BAY CITIES COUNCIL OF GOVERNMENTS
3868 CARSON ST, STE 110
TORRANCE CA 90503
FOR: South Bay Energy Savings Center
Email: michele@sbesc.com
Status: PARTY

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George S. Tagnipes
CALIF PUBLIC UTILITIES COMMISSION
ENERGY RESOURCES BRANCH
505 VAN NESS AVE AREA 4-A
SAN FRANCISCO CA 94102-3214
Email: jst@cpuc.ca.gov
Status: STATE-SERVICE

Christine S. Tam
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY RESOURCES & PRICING BRANCH
505 VAN NESS AVE RM 4209
SAN FRANCISCO CA 94102-3214
FOR: DRA
Email: tam@cpuc.ca.gov
Status: STATE-SERVICE

REMI TAN AP - ARCHITECT
HELLER MANUS ARCHITECTS
221 MAIN ST, STE 940
SAN FRANCISCO CA 94044
Email: RemiT@hellermanus.com
Status: PARTY

Zenaida G. Tapawan-Conway
CALIF PUBLIC UTILITIES COMMISSION
ENERGY RESOURCES BRANCH
505 VAN NESS AVE AREA 4-A
SAN FRANCISCO CA 94102-3214
Email: ztc@cpuc.ca.gov
Status: STATE-SERVICE

FRANK TENG ENVIRONMENT AND ENERGY ASSOCIATE
SILICON VALLEY LEADERSHIP GROUP
224 AIRPORT PARKWAY, STE 620
SAN JOSE CA 95110
FOR: Silicon Valley Leadership Group.
Email: fteng@svlg.net
Status: PARTY

GENE THOMAS
ECOLOGY ACTION
211 RIVER ST
SANTA CRUZ CA 95060
Email: gthomas@ecoact.org
Status: INFORMATION

PATRICIA THOMPSON
SUMMIT BLUE CONSULTING
2920 CAMINO DIABLO, STE 210
WALNUT CREEK CA 94597
Email: pthompson@summitblue.com
Status: INFORMATION

JENNIFER THORNE AMANN
AMER. CNCL FOR AN ENERGY EFFICIENT ECON.
1001 CONNECTICUT AVE, NW NO. 801
WASHINGTON DC 20036
Email: jthorneamann@aceee.org
Status: INFORMATION

JO TIFFANY
ALLIANCE TO SAVE ENERGY
717 WASHINGTON ST, STE. 210
OAKLAND CA 94607
Email: jtiffany@ase.org
Status: INFORMATION

SCOTT TOMASHEFSKY
NORTHERN CALIFORNIA POWER AGENCY
180 CIRBY WAY
ROSEVILLE CA 95678-6420
Email: scott.tomashefsky@ncpa.com
Status: INFORMATION

THOMAS L. TRIMBERGER CHIEF BUILDING OFFICIAL
CITY OF RANCHO CORDOVA
2729 PROSPECT PARK DRIVE
RANCHO CORDOVA CA 95670
Status: INFORMATION

GREG TROPSA PRESIDENT
ICE ENERGY, INC.
9351 EASTMAN PARK DRIVE, UNIT B
WINDSOR CO 80550
FOR: Ice Energy Inc.
Email: gtropsa@ice-energy.com
Status: PARTY

MARY TUCKER SUPERVISING ENVIRONMENTAL SER.
DEPART
ENVIRON. SVCX. DEPT, CITY OF SAN JOSE
200 EAST SANTA CLARA ST., 10TH FLR.
SAN JOSE CA 95113-1905
Email: Mary.Tucker@sanjoseca.gov
Status: INFORMATION

CRAIG TYLER
TYLER & ASSOCIATES
2760 SHASTA ROAD
BERKELEY CA 94708
Email: craigtyler@comcast.net
Status: INFORMATION

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BELEN VALENCIA
CALIFORNIA ENERGY COMMISSION
1516 9TH ST, MS 22
SACRAMENTO CA 95814
Email: bvalenci@energy.state.ca.us
Status: STATE-SERVICE

PEDRO VILLEGAS
SAN DIEGO GAS & ELECTRIC/ SO. CAL. GAS
601 VAN NESS AVE 2060
SAN FRANCISCO CA 94102
Email: pvillegas@semprautilities.com
Status: INFORMATION

DEVRA WANG
NATURAL RESOURCES DEFENSE COUNCIL
111 SUTTER ST, 20TH FLR
SAN FRANCISCO CA 94104
Email: dwang@nrdc.org
Status: INFORMATION

JOY A. WARREN REGULATORY ADMINISTRATOR
MODESTO IRRIGATION DISTRICT
1231 11TH ST
MODESTO CA 95354
Email: joyw@mid.org
Status: INFORMATION

TORY S. WEBER
SOUTHERN CALIFORNIA EDISON COMPANY
2131 WALNUT GROVE AVE
ROSEMEAD CA 91770
Email: tory.weber@sce.com
Status: INFORMATION

LISA WEINZIMER ASSOCIATE EDITOR
PLATTS MCGRAW-HILL
695 NINTH AVE, NO. 2
SAN FRANCISCO CA 94118
Email: lisa_weinzimer@platts.com
Status: INFORMATION

Pamela Wellner
CALIF PUBLIC UTILITIES COMMISSION
ENERGY RESOURCES BRANCH
505 VAN NESS AVE AREA 4-A
SAN FRANCISCO CA 94102-3214
Email: pw1@cpuc.ca.gov
Status: STATE-SERVICE

Christopher R Villarreal
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF STRATEGIC PLANNING
505 VAN NESS AVE RM 5119
SAN FRANCISCO CA 94102-3214
Email: crv@cpuc.ca.gov
Status: STATE-SERVICE

EDWARD VINE
LAWRENCE BERKELEY NATIONAL LABORATORY
BUILDING 90R4000
BERKELEY CA 94720
Email: elvine@lbl.gov
Status: INFORMATION

ERIC WANLESS
NATURAL RESOURCES DEFENSE COUNCIL
111 SUTTER ST, 20TH FLR
SAN FRANCISCO CA 94104
Email: ewanless@nrdc.org
Status: PARTY

ASHLEY WATKINS
CALIFORNIA CENTER FOR SUSTAINABLE ENERGY
8690 BALBOA AVE. STE 100
SAN DIEGO CA 92123
FOR: CALIFORNIA CENTER FOR SUSTAINABLE
ENERGY
Email: ashley.watkins@energycenter.org
Status: INFORMATION

JAMES WEIL DIRECTOR
AGLET CONSUMER ALLIANCE
PO BOX 37
COOL CA 95614
Email: jweil@aglet.org
Status: PARTY

Steven A. Weissman
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
505 VAN NESS AVE RM 5107
SAN FRANCISCO CA 94102-3214
Email: saw@cpuc.ca.gov
Status: STATE-SERVICE

SCOTT WENTWORTH
CITY OF OAKLAND
7101 EDGEWATER DRIVE, NO. 2
OAKLAND CA 94621
FOR: City of Oakland
Email: swentworth@oaklandnet.com
Status: PARTY

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WILLIAM W. WESTERFIELD III ATTORNEY
ELLISON, SCHNEIDER & HARRIS LLP
2015 H ST
SACRAMENTO CA 95814
FOR: Sierra Pacific Power Company
Email: www@eslawfirm.com
Status: INFORMATION

JOSEPH F. WIEDMAN ATTORNEY
GOODIN MACBRIDE SQUERI DAY & LAMPREY LLP
505 SANSOME ST, STE 900
SAN FRANCISCO CA 94111
Email: jwiedman@goodinmacbride.com
Status: INFORMATION

Sean Wilson
CALIF PUBLIC UTILITIES COMMISSION
UTILITY AUDIT, FINANCE & COMPLIANCE BRANCH
505 VAN NESS AVE AREA 3-C
SAN FRANCISCO CA 94102-3214
Email: smw@cpuc.ca.gov
Status: STATE-SERVICE

SHIRLEY A. WOO ATTORNEY
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE ST, MC B30A
SAN FRANCISCO CA 94105
FOR: Pacific Gas and Electric Company
Email: SAW0@pge.com
Status: PARTY

DON WOOD
PACIFIC ENERGY POLICY CENTER
4539 LEE AVE
LA MESA CA 91941
Email: dwood8@cox.net
Status: INFORMATION

JOSEPHINE WU
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 770000, MAIL CODE B9A
SAN FRANCISCO CA 94177
Email: jwwd@pge.com
Status: INFORMATION

JUSTIN C. WYNNE
BRAU & BLAISING, P.C.
915 L ST, STE 1270
SACRAMENTO CA 95814
Email: wynne@braunlegal.com
Status: INFORMATION

Michael Wheeler
CALIF PUBLIC UTILITIES COMMISSION
ENERGY RESOURCES BRANCH
505 VAN NESS AVE AREA 4-A
SAN FRANCISCO CA 94102-3214
Email: mmw@cpuc.ca.gov
Status: STATE-SERVICE

ROBERT C. WILKINSON DIRECTOR, WATER POLICY PROGRAM
4426 BREN BUILDING
SANTA BARBARA CA 93106
Email: wilkinson@es.ucsb.edu
Status: PARTY

KAREN W. WONG ENERGY PROGRAMS ADVISOR
SOUTHERN CALIFORNIA GAS COMPANY
555 W. 5TH ST, GT28A4
LOS ANGELES CA 90013
Email: kwong@semprautilities.com
Status: INFORMATION

ANDREW W. WOOD ENERGY EFFICIENCY ENGINEER
HONEYWELL UTILITY SOLUTIONS
353 A VINTAGE PARK DRIVE
FOSTER CITY CA 94404
Email: andrew.wood3@honeywell.com
Status: INFORMATION

VIKKI WOOD
SACRAMENTO MUNICIPAL UTILITY DISTRICT
6301 S ST, MS A204
SACRAMENTO CA 95817-1899
Email: vwood@smud.org
Status: INFORMATION

PAUL WUEBBEN
SOUTH COAST AIR QUALITY MANAGEMENT DIST
21865 COPLEY DRIVE
DIAMOND BAR CA 91765-4178
FOR: South Coast Air Quality Management District
Email: pwuebben@aqmd.gov
Status: PARTY

JOY C. YAMAGATA
SAN DIEGO GAS & ELECTRIC/SOCALGAS
8330 CENTURY PARK COURT
SAN DIEGO CA 91910
Email: jyamagata@semprautilities.com
Status: INFORMATION